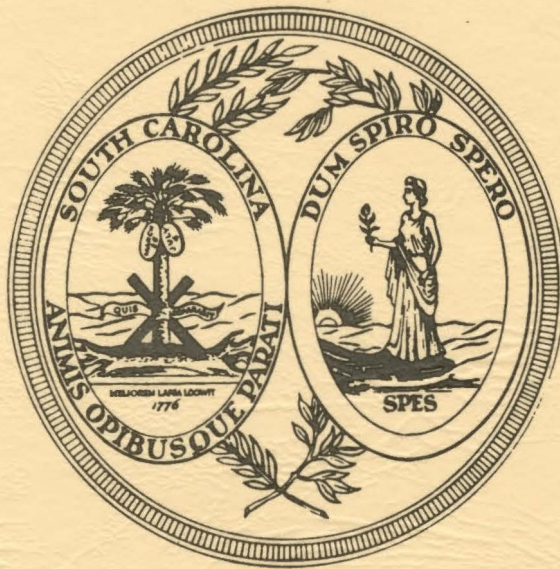


A3 An 255

8. F47

1976/12

## South Carolina General Assembly



### Fiscal Accountability Act Summary Report to the General Assembly For the Quarter October-December, 1976



S. C. STATE LIBRARY

APR 26 1977

STATE DOCUMENTS

Legislative Audit Council

## FISCAL ACCOUNTABILITY ACT

## SUMMARY REPORT TO THE GENERAL ASSEMBLY

FOR THE QUARTER OCTOBER - DECEMBER 1976

Legislative Audit Council

March 1977

The Legislative Audit Council wishes to acknowledge the assistance and cooperation of the Legislative Council in the printing of the report.

S. C. O'NEILL

2000

STATE DOCUMENTS

### COUNCIL MEMBERS

Carl B. Harper, Jr., Chairman

Robert S. Small, Jr.

F. Hall Yarborough

### EX OFFICIO MEMBERS

#### SENATE

W. Brantley Harvey, Jr.  
Lieutenant Governor  
President of the Senate

L. Marion Gressette  
Pres. ProTempore of the Senate  
Chairman, Judiciary Committee

Rembert C. Dennis  
Chairman, Finance Committee

#### HOUSE OF REPRESENTATIVES

Rex L. Carter  
Speaker of the House

Tom G. Mangum  
Chairman, Ways and  
Means Committee

Robert L. McFadden  
Chairman, Judiciary  
Committee

### COUNCIL STAFF

George L. Schroeder, Executive Director  
Albert M. Gross, Deputy Director  
David J. Novack, Senior Analyst/Auditor  
Roy Lester Boles, Jr., Associate Analyst/Auditor  
Frank W. Fusco, Associate Analyst/Auditor  
Larry L. Hamilton, Assistant Analyst/Auditor  
Philip M. Lewenthal, Assistant Analyst/Auditor  
James Brian Petrus, Assistant Analyst/Auditor  
John M. Cooper, Assistant Analyst/Auditor  
Linda F. L. Stahr, Assistant Analyst/Auditor  
Gayla B. Riedley, Assistant Analyst/Auditor  
Lois D. Tarte, Administrative Assistant  
Ruth W. Tidwell, Secretary  
Jo Ann Koehler, Secretary

Larry L. Hamilton - Fiscal Accountability Act Project Director

James B. Petrus - Assistant to the Project Director

# LEGISLATIVE AUDIT COUNCIL

## STATE OF SOUTH CAROLINA

500 BANKERS TRUST TOWER  
COLUMBIA, SOUTH CAROLINA 29201

TELEPHONE:  
803-758-5322

April 20, 1977

### PUBLIC MEMBERS

Carl B. Harper, Jr.  
*Chairman*  
Hall Yarborough  
~~James M. Scott, Jr.~~  
Robert S. Small, Jr.

### M E M O R A N D U M

TO: Members of the General Assembly

FROM: Legislative Audit Council

SUBJECT: Legislative Audit Council Summary of Data Reported  
Under the Fiscal Accountability Act for the Quarter  
October - December 1976.

### EX-OFFICIO MEMBERS

#### SENATE

W. Brantley Harvey, Jr.  
*Lt. Governor*  
*Pres. - Senate*

L. Marion Gressette  
*Pres. Pro Tempore*  
*Chm. - Judiciary Comm.*

Rembert C. Dennis  
*Chm. - Finance Comm.*

The Legislative Audit Council submits this Summary Report pursuant to the requirements of Act 561 as referred in Part One General and Permanent Laws of the Acts and Joint Resolutions of the General Assembly of the State of South Carolina for 1976.

This Report is designed to provide a summary of all the types of data now on file at the Legislative Audit Council.

The Council is interested in hearing your comments on this Report or any other comments you may have on reports issued by the Legislative Audit Council.

/rt

#### HOUSE

Rex L. Carter  
*Speaker of House*  
Tom Mangum  
~~James L. McDonald~~  
*Chm. - Ways & Means Comm.*

Robert McFadden  
~~Robert E. Krotz~~  
*Chm. - Judiciary Comm.*

George L. Schroeder  
*Executive Director*

Albert M. Gross  
*Deputy Director*

## TABLE OF CONTENTS

	Page
Table of Contents . . . . .	i
SECTION ONE . . . . .	1
Introduction . . . . .	2
Table 1. Agencies Required To Report Under the Fiscal Accountability Act . . . . .	3
Chart 1. How State Agencies View the Lines of Authority and Accountability . . . . .	9
Table 2. Summary of Employee Positions for State Agencies . . .	14
SECTION TWO . . . . .	20
List 1. Total Expenditures Reported for Each Agency Carried on Computer Records . . . . .	21
Table 3. Summary of Agency Travel Activities and Expenditures .	24
Table 4. Summary of Quarterly Expenditures for Capital Improvements Including Repairs and Renovations . . . . .	30
Table 5. Selected Summary of Fixed Charges and Contributions . .	38
Table 6. Contractual Services: Budget Classes 207 and 208 . . .	45
Table 7. Selected Summary of Agency Expenditures Under Budget Code 200: Contractual Services . . . . .	52
Table 8. Summary of Agency Expenditures Under Budget Code 600: Equipment . . . . .	57
Table 8-A. Summary of Universities and Colleges Expenditures for Equipment . . . . .	63
Table 9. Top 100 Commercial Vendor Receiving Payments From the State During the Quarter . . . . .	64
Legislative Budget Information Report, Level I-A . . . . .	67
SECTION THREE . . . . .	83
Description of Commodity Purchases Reporting System . . . . .	84
SECTION FOUR . . . . .	92
Conclusion . . . . .	93
APPENDICES . . . . .	94

## SECTION ONE

## I. INTRODUCTION

- A. During the twelve months since passage of the Fiscal Accountability Act, the Audit Council has learned a great deal about the information producing capabilities in State Government and the information needs of the General Assembly. Millions of tax dollars are spent annually on the capture, transmission, processing, and storage of voluminous quantities of data. In spite of the State's large investment in information resources, virtually none of this data is systematically transformed into concise summary information that is useful to the General Assembly for oversight, evaluation, public accountability and planning purposes. The Fiscal Accountability Act addresses this problem.

## II. TYPES OF DATA ON FILE WITH THE AUDIT COUNCIL

- A. The Act required the Division of General Services to implement a state-wide system for the reporting of commodity purchasing activity based on agency purchase requisitions and purchase orders. The Division is required to submit to the Audit Council a report produced from this system. The system is discussed in Section Three.
- B. The Audit Council prepared manual forms which were distributed to each agency for reporting the information required in Section 4 of the Act. The completed forms are on file at the Audit Council and the data is being analyzed. Most of the Tables in the following pages contain summaries of this data.
- C. The State Personnel Division and the Audit Council staff developed a format for agencies to follow in preparing detailed organization charts. These organization charts show agency operational structure, supervisory relationships, and compensation rates for individual positions. The detailed charts are on file at the State Personnel Division. These charts provide a critical link in development of a totally computerized system for keeping this type of detail current in an economical manner.
- D. A useful achievement of the Accountability Act for the State has been in the area where expenditures are reported using computer tapes. The Audit Council has on file nine different types of reports containing information relating to agency expenditures. These reports are all generated from a single computer data bank. Each of the twelve "Lump Sum" agencies with tape generating capability and the Financial Data-Processing Division of the State Auditor's Office prepared computer tapes in a uniform format. The tapes contain detailed records of each financial transaction in each State agency that is required to report under the Act.

The tapes are used to build a central data bank, i.e., computer tapes stored at the Computer Section of the Division of General Services. The data from these tapes were merged into one computer file. From this central file the nine different types of reports were generated on computer printout. The format of each of these printouts was designed by the Audit Council staff. The Systems Analysts and Programmers from the Auditor's Office and the Division of General Services who worked on this project are to be highly commended for their work in developing a system in a very short time frame, which could produce the nine reports. In addition, the data-processing personnel in the twelve "Lump Sum" agencies provided helpful technical advice in designing the overall system. They then produced the tapes from their respective agencies in the correct format and in a remarkably short period of time.



I. DESCRIPTION OF TABLE 1. Agencies Required to Report Under the Fiscal Accountability Act.

- A. 133 Agencies were required to submit reports of their expenditures for the quarter October - December 1976 in compliance with the Fiscal Accountability Act by January 31, 1977. However, 15 of these agencies are very small, mostly advisory councils, with no administrative capability. These agencies are reported through larger "parent" agencies. Therefore, there are 118 agencies listed in the first column of Table 1 which are involved in the actual submission of reports.
- B. The reports from the Commission for the Blind and the Arts Commission were not received in time for inclusion in the tables. A portion of the reports from the Department of Health and Environmental Control were received prior to January 31, however, some of the DHEC reports were not received in time for inclusion in the tables.

The table also reveals that several of the small boards and commissions either did not submit reports or they did not submit them in time for inclusion in this printing. For the most part, these are licensing and examining boards which often do not have full-time administrative personnel; are staffed by volunteer professionals; and receive relatively small amounts of appropriated funds. A simplified system for capturing the expenditures of these agencies is being developed.

II. ANALYSIS OF TABLE 1.

- A. Problem. The apparent simplicity of an alphabetical listing of the 118 agencies identified as being required to comply with the Act is misleading. To the best of our knowledge, the State does not have a centrally located, automated system for recording and producing a complete, current list of full titles and addresses for all State agencies. This problem inhibited the communications that were necessary to implement the reporting procedures for the Act.
- B. Problem. The Public Service Authority did not submit an organization chart. An opinion has been requested from the State Attorney General. Details are in Appendix I.



TABLE 1

## AGENCIES REQUIRED TO REPORT UNDER THE FISCAL ACCOUNTABILITY ACT

Reporting Agencies	Reports Submitted = Y/No	Reports Submitted Incomplete = Y/No	Explanation of NonCompliance Submitted = Y/No or Not Applicable
1. Accountancy, Board of	Yes	No	N/A
2. Adjutant General	Yes	No	N/A
3. Adv. Bd. for Rev. of Foster Care of Child.	No	---	No
4. Adv. Council on Voc. & Tech. Education	Yes	No	N/A
5. Aeronautics Commission	Yes	No	N/A
6. Aging, Commission on	Yes	No	N/A
7. Agriculture, Department of	Yes	No	N/A
8. Alcohol & Drug Abuse, Commission on	Yes	No	N/A
9. Alcoholic Beverage Control Commission	Yes	No	N/A
10. American Rev. Bicentennial Commission	Yes	No	N/A
11. Architectural Examiners, Board of	Yes	No	N/A
12. Archives & History, Department of	Yes	No	N/A
13. Arts Commission	No	---	Yes
14. Attorney General	Yes	No	N/A
15. Auditor's Office; includes:	Yes	No	N/A
Finance Division			
Computer Systems Management			
Financial Data Processing			
16. Barber Examiners, Board of	No	---	No
17. Blind, Commission for the	No	---	No
18. Cemetery Board	Yes	No	N/A
19. Children's Bureau	Yes	No	N/A
20. Chiropractic Examiners, Board of	No	---	No
21. Citadel, The	Yes	No	N/A
22. Clark Hill Authority	Yes	No	N/A
23. Clemson University	Yes	No	N/A
24. College of Charleston	Yes	No	N/A
25. Comptroller General	Yes	No	N/A
26. Confederate Relic Room	Yes	No	N/A
27. Consumer Affairs, Department of	Yes	No	N/A
28. Contractors' Licensing Board	Yes	No	N/A

TABLE 1

## AGENCIES REQUIRED TO REPORT UNDER THE FISCAL ACCOUNTABILITY ACT

Reporting Agencies	Reports Submitted = Y/No	Reports Submitted Incomplete = Y/No	Explanation of NonCompliance Submitted = Y/No or Not Applicable
29. Corrections, Department of	Yes	No	N/A
30. Cosmetic Art Examiners, Board of	Yes	No	N/A
31. Criminal Justice Academy	Yes	No	N/A
32. Dairy Commission	Yes	No	N/A
33. Deaf & Blind, School for the	Yes	No	N/A
34. Dentistry, Board of	No	—	No
35. Development Board, State	Yes	No	N/A
36. Disaster Preparedness Agency	Yes	No	N/A
37. Education, Department of	Yes	No	N/A
38. Educational Television Commission	Yes	No	N/A
39. Election Commission, State	Yes	No	N/A
40. Employment Security Commission	Yes	No	N/A
41. Engineering Examiners, Board of	Yes	No	N/A
42. Env. Systems Operators, Bd. of Cert. of	Yes	No	N/A
43. Ethics Commission, State	Yes	No	N/A
Financial Institutions, Board of			
44. Administration	Yes	No	N/A
45. Bank Examiners	Yes	No	N/A
46. Consumer Finance	Yes	No	N/A
47. Foresters, Board of Registration for	No	—	No
48. Forestry Commission	Yes	No	N/A
49. Francis Marion College	Yes	No	N/A
50. Funeral Services, Board of	Yes	No	N/A
51. General Services, Division of	Yes	No	N/A
Governor's Office: Divisions of			
52. Administration	Yes	No	N/A
53. Economic Opportunity	Yes	No	N/A
54. Health & Social Development	Yes	No	N/A
55. Health & Env. Control, Department of	Yes	Yes	Yes
56. Higher Education, Commission on	Yes	No	N/A
57. Higher Ed., Tuition Grants Committee	Yes	No	N/A

TABLE 1

## AGENCIES REQUIRED TO REPORT UNDER THE FISCAL ACCOUNTABILITY ACT

Reporting Agencies	Reports Submitted = Y/No	Reports Submitted Incomplete = Y/No	Explanation of NonCom- pliance Submitted = Y/No or Not Applicable
58. Highway Department	Yes	No	N/A
59. Housing Authority, State	Yes	No	N/A
60. Human Affairs, Commission on	Yes	No	N/A
61. Industrial Commission	Yes	No	N/A
62. Insurance Commission	Yes	No	N/A
63. John De La Howe School	Yes	No	N/A
64. Judicial Department	Yes	No	N/A
65. Juvenile Placement & Aftercare, Dept. of	Yes	No	N/A
66. Labor Department	Yes	No	N/A
67. Land Resources Conservation Commission	Yes	No	N/A
68. Lander College	Yes	No	N/A
69. Law Enforcement Division, State (SLED)	Yes	No	N/A
70. Library, S. C. State	Yes	No	N/A
71. Medical Examiners, Board of	No	—	No
72. Medical University of S. C.	Yes	No	N/A
73. Mental Health, Department of	Yes	No	N/A
74. Mental Retardation, Department of	Yes	No	N/A
75. Motor Vehicle Management, Division of	Yes	No	N/A
76. Museum Commission	Yes	No	N/A
77. New Horizons Development Authority	Yes	No	N/A
78. Nuclear Advisory Council	Yes	No	N/A
79. Nursing, Board of	Yes	No	N/A
80. Nursing Home Admin., Bd. of Examiners for	Yes	No	N/A
81. Opportunity School, Wil Lou Gray	Yes	No	N/A
82. Optometry & Opticianry, Board of Examiners in	No	—	No
83. Parks, Recreation & Tourism, Dept. of	Yes	No	N/A
84. Patriots' Point Development Authority	Yes	No	N/A
85. Personnel Division, State	Yes	No	N/A
86. Pharmaceutical Examiners, Board of	Yes	No	N/A
87. Physical Ther., Bd. of Exam. & Regis. for	Yes	No	N/A

TABLE 1

## AGENCIES REQUIRED TO REPORT UNDER THE FISCAL ACCOUNTABILITY ACT

Reporting Agencies	Reports Submitted = Y/No	Reports Submitted Incomplete = Y/No	Explanation of NonCompliance Submitted = Y/No or Not Applicable
88. Podiatry Examiners, Board of	No	—	No
89. Ports Authority, State	Yes (1)	No	N/A
90. Probation, Parole & Pardon Board	Yes	No	N/A
91. Psychology, Board of Examiners in	No	—	No
92. Public Railways Commission	Yes	No	N/A
93. Public Service Authority	No (1)	—	No
94. Public Service Commission	Yes	No	N/A
95. Real Estate Commission	Yes	No	N/A
96. Research & Statistical Services, Div. of	Yes	No	N/A
97. Residential Home Builders Commission	Yes	No	N/A
98. Retirement System	Yes	No	N/A
99. Sanitarians, Bd. of Examiners for Reg.	Yes	No	N/A
100. Second Injury Fund	Yes	No	N/A
101. Secretary of State	Yes	No	N/A
102. Social Services, Department of	Yes	No	N/A
103. Social Worker Registration, Board of	Yes	No	N/A
104. Speech Pathology & Audiology, Board of Examiners in	Yes	No	N/A
105. State College, South Carolina	Yes	No	N/A
106. Status of Women, Commission on the	Yes	No	N/A
107. Tax Commission	Yes	No	N/A
108. Tech. & Comp. Ed., State Board of	Yes	No	N/A
109. Treasurer's Office, State	Yes	No	N/A
110. University of South Carolina	Yes	No	N/A
111. Veterans Affairs, Department of	Yes	No	N/A
112. Veterinary Examiners, Board of	Yes	Yes	Yes
113. Vocational Rehabilitation, Dept. of	Yes	No	N/A
114. Water Resources Commission	Yes	No	N/A
115. Wildlife & Marine Resources, Dept. of	Yes	No	N/A
116. Winthrop College	Yes	No	N/A
117. Workmen's Compensation Fund	Yes	No	N/A

(1) These agencies were required only to submit personnel organization charts.

TABLE 1

AGENCIES REQUIRED TO REPORT UNDER THE FISCAL ACCOUNTABILITY ACT

[illegible]

CHART 1

## GOVERNOR

ACCOUNTANCY, BOARD OF  
ADJUTANT GENERAL  
ADMINISTRATION, DIVISION OF  
ADVISORY COUNCIL ON VOCATIONAL &  
TECHNICAL EDUCATION  
AGING, COMMISSION ON  
BLIND, COMMISSION FOR THE  
BUILDING CODE COUNCIL  
COASTAL ZONE PLANNING & MANAGEMENT  
COUNCIL  
COLLEGE OF CHARLESTON  
CONSUMER AFFAIRS, DEPARTMENT OF \*  
CONTRACTORS' LICENSING BOARD  
CORRECTIONS, DEPARTMENT OF  
COSMETIC ART EXAMINERS, BOARD OF  
CRIMINAL JUSTICE ACADEMY  
DAIRY COMMISSION  
DEAF & BLIND, SCHOOL FOR  
DENTISTRY, BOARD OF  
DEVELOPMENT BOARD, STATE  
ECONOMIC OPPORTUNITY, DIVISION OF  
ELECTION COMMISSION, STATE  
ENVIRONMENTAL SYSTEM OPERATIONS,  
BOARD OF CERTIFICATION OF  
FORESTRY, COMMISSION ON  
INDUSTRIAL COMMISSION  
JUVENILE PLACEMENT & AFTERCARE,  
DEPARTMENT OF  
LAW ENFORCEMENT DIVISION, STATE  
MEDICAL EXAMINERS, BOARD OF  
MENTAL HEALTH, DEPARTMENT OF  
MENTAL RETARDATION, DEPARTMENT OF  
NURSING HOME ADMINISTRATORS, BOARD OF  
EXAMINERS FOR  
PHARMACEUTICAL EXAMINERS, BOARD OF \*  
PHYSICAL THERAPISTS, BOARD FOR  
EXAMINERS AND REGISTRATION OF  
PODIATRY EXAMINERS, BOARD OF  
PUBLIC RAILWAYS COMMISSION  
SANITARIANS, BOARD OF EXAMINERS  
FOR REGISTERED  
SOCIAL WORKER REGISTRATION, BOARD  
OF  
STATUS OF WOMEN, COMMISSION ON  
VETERANS AFFAIRS, DEPARTMENT OF \*  
VETERINARY MEDICAL EXAMINERS BOARD  
WILDLIFE & MARINE RESOURCES  
YOUTH SERVICES, DEPARTMENT OF

## EXECUTIVE/LEGISLATIVE

ALCOHOLIC BEVERAGE CONTROL  
COMMISSION  
ALCOHOL & DRUG ABUSE, COMMISSION  
ON  
ARCHIVES & HISTORY, DEPARTMENT OF  
CHILDREN'S BUREAU \*  
CITADEL, THE  
EDUCATIONAL TELEVISION COMMISSION  
ETHICS COMMISSION, STATE  
BOARD OF FINANCIAL INSTITUTIONS \*  
CONSUMER FINANCE DIVISION  
BANK EXAMINING DIVISION  
FRANCIS MARION COLLEGE  
HEALTH & ENVIR. CONTROL, DEPT. OF  
COUNCIL FOR CONTROL OF METHA-  
DONE PROGRAMS FOR NARCOTICS  
HIGHER EDUCATION, COMMISSION ON  
HIGHWAY DEPARTMENT  
INSURANCE, DEPARTMENT OF  
JOHN DE LA HOWE SCHOOL  
LANDER COLLEGE  
LIBRARY, STATE  
MUSEUM COMMISSION  
NUCLEAR ADVISORY COUNCIL  
PATRIOTS POINT DEVELOPMENT  
AUTHORITY  
TAX COMMISSION  
WATER RESOURCES COMMISSION

## BUDGET AND CONTROL BOARD

CLARK HILL AUTHORITY  
COMPUTER SYSTEMS MANAGEMENT DIV.  
FINANCE DIVISION  
GENERAL SERVICES, DIVISION OF  
HOUSING AUTHORITY, STATE  
MOTOR VEHICLE MANAGEMENT,  
DIVISION OF  
PERSONNEL DIVISION  
RESEARCH & STATISTICS, DIV. OF  
RETIREMENT SYSTEM  
SECOND INJURY FUND



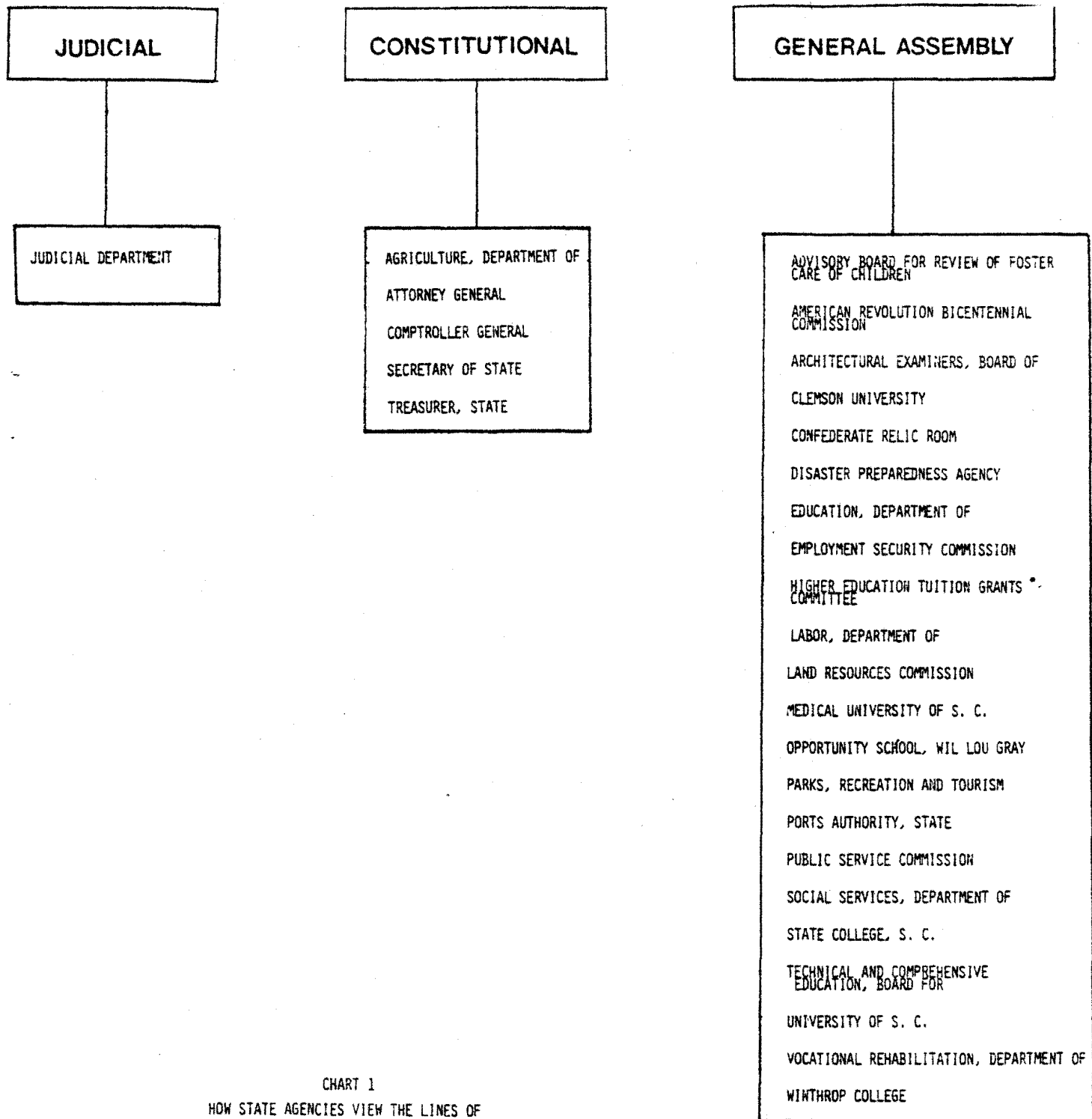


CHART 1  
HOW STATE AGENCIES VIEW THE LINES OF  
AUTHORITY AND ACCOUNTABILITY

THIS CHART WAS PREPARED BASED ON A QUESTIONNAIRE THAT WAS DISTRIBUTED TO 133 STATE AGENCIES IN NOVEMBER 1976. THE QUESTIONNAIRE ASKED THE AGENCIES TO DEFINE THEIR VIEW OF THE LINES OF AUTHORITY AND ACCOUNTABILITY BETWEEN THEMSELVES AND THE EXECUTIVE, LEGISLATIVE AND JUDICIAL BRANCHES. IT WILL BE USEFUL TO COMPARE THIS CHART WITH THE ORGANIZATION CHART OF STATE GOVERNMENT WHICH IS BEING DEVELOPED BY THE REORGANIZATION COMMISSION AND WILL SOON BE AVAILABLE UNDER SEPARATE COVER.

SPECIFICALLY, THE CHART ON THESE PAGES WAS PREPARED FROM AGENCY RESPONSES TO THE FOLLOWING SECTIONS OF THE QUESTIONNAIRE. (1) CITE THE AGENCY'S ENABLING LEGISLATION. (2) CITE TO WHOM THE AGENCY DIRECTOR IS DIRECTLY ACCOUNTABLE. (3) CITE TO WHOM THE GOVERNING BOARD, COMMISSION, OR COUNCIL IS DIRECTLY ACCOUNTABLE. 76% (101) OF THE 133 QUESTIONNAIRES WERE RETURNED IN TIME FOR INCLUSION IN THIS CHART.

THE RESPONDING AGENCIES PLACED THEMSELVES INTO THE SIX CATEGORIES OF DIRECT ACCOUNTABILITY DISPLAYED HERE; (1) THE GENERAL ASSEMBLY, (2) THE GOVERNOR, (3) THE BUDGET AND CONTROL BOARD, (4) THE JUDICIAL BRANCH, (5) THE CONSTITUTIONAL OFFICERS, AND (6) JOINT ACCOUNTABILITY TO THE EXECUTIVE AND LEGISLATIVE BRANCHES.

ASTERISKS INDICATE AGENCIES WHOSE REPLY WAS NOT CLEAR. THEREFORE, THE LOCATION OF THESE AGENCIES ON THE CHART MAY NOT BE COMPLETELY ACCURATE.

(The survey questionnaire is on the following two pages)

QUESTIONNAIRE

DIRECTIONS:

Please answer the following questions in the space provided, using a continuation sheet if necessary. Answers should be as accurate and complete as possible. Return the questionnaire to the Legislative Audit Council - attention: James B. Petrus. Should questions arise and need clarification, contact Jim Petrus at 758-5322.

AGENCY NAME: \_\_\_\_\_

AGENCY ADDRESS: \_\_\_\_\_

DIRECTOR'S NAME: \_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

1. Please cite your Agency's enabling legislation. \_\_\_\_\_

\_\_\_\_\_

2. To whom is the Agency Director directly accountable? \_\_\_\_\_

\_\_\_\_\_

3. Does this Agency have a governing Board/Commission or Council? \_\_\_\_\_

4. Who appoints the members? \_\_\_\_\_

5. To whom is the governing Board/Commission or Council directly accountable?

\_\_\_\_\_

6. How many members are on the governing Board/Commission or Council? \_\_\_\_\_

Please cite the following for the members of the governing Boards, etc.

NAME	CHECK ONE	
	VOTING MEMBER	EX OFFICIO
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

7. Has this Agency fostered any Internal Boards/Commissions or Councils? Do they oversee specific programs within the Agency? \_\_\_\_\_

\_\_\_\_\_

8. If the Agency has fostered any Internal Boards/Commissions or Councils, what is the name of the Board/Commission or Council? \_\_\_\_\_

\_\_\_\_\_

QUESTIONNAIRE (Continued)

Please cite the following for the members of the Internal Boards, etc.

NAME	CHECK ONE	
	VOTING MEMBER	EX OFFICIO

9. Agency Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

10. Please designate a member of your staff who will be responsible for clarification of the responses and as a liaison officer between your Agency and the Legislative Audit Council.

NAME: \_\_\_\_\_  
POSITION: \_\_\_\_\_  
TELEPHONE NUMBER: \_\_\_\_\_

I. DESCRIPTION OF TABLE 2. Summary of Employee Positions for State Agencies.

- A. Time lag accounts for some of the differences between Column (8) and Column (9). The dash in Column (9) indicates that a record of the agency's employee positions is not maintained at the State Personnel Division. The difference in totals between Column (8) and Column (9) indicate that there are some 12,000 employee positions in the 118 agencies that are not reflected on the records of the State Personnel Division. Many of these, however, are temporary and part-time positions such as graduate and undergraduate student assistantships at the colleges and universities. Some agencies, such as the Ports Authority, are exempted by statute from the State Personnel records system.

The symbol N/Rpt., means that either no reports were received or they were not received in time for inclusion.

II. ANALYSIS OF TABLE 2.

- A. Problem. There are a number of problems which prevent the General Assembly from having an up-to-date accurate count of all State employee positions. Generally, the problems revolve around imprecise definitions of position types, too many types of exemptions, and the current failure to use the full capabilities of computers for keeping track of details which are useful to management but are extremely tedious and costly to be maintained manually.
- B. Problem. Under the law, agency organization charts were to be submitted to the State Personnel Division by January 15. About 50% of the agencies made this deadline. However, preparation and submission of the organization charts in the prescribed format was a challenging problem for many agencies and nearly all were received within a few days after the deadline. The following list shows agencies that had not submitted an organization chart as of March 9, 1977.

1. American Revolution Bicentennial Commission
2. Barber Examiners, Board of
3. Cemetery Board
4. Chiropractic Examiners, Board of
5. Dentistry, Board of
6. Foresters, Board of Registration for
7. Funeral Services, Board of
8. Optometry and Opticianry, Board of Examiners in
9. Podiatry Examiners, Board of
10. Probation, Parole & Pardon Board
11. Psychology, Board of Examiners in
12. Public Service Authority
13. Secretary of State
14. Social Worker Registration, Board of
15. Veterinary Examiners, Board of
16. Medical Examiners, Board of

TABLE 2

## SUMMARY OF EMPLOYEE POSITIONS FOR STATE AGENCIES (EXCLUDES PUBLIC SCHOOL TEACHERS)

Agency	VACANT POSITIONS			FILLED POSITIONS					
	(1) Unclassified Positions	(2) Classified Positions	(3) Total Vacant Positions	(4) Unclassified Positions	(5) Classified Positions	(6) Total Filled Positions	(7) Temporary/ Part Time Positions	(8) Grand Total of Positions (3 + 6 + 7)	(9) Verified by State Personnel 1/25/77
Accountancy, Board of	0	0	0	1	0	1	0	1	—
Adjutant General	0	2	2	0	73	73	2	77	73
Adv. Bd. Rev. for Foster Care	0	0	0	0	5	5	0	5	6
Adv. Council Voc. & Tec. Ed.	0	0	0	1	1	2	0	2	2
Aeronautics Commission	0	3	3	1	24	25	0	28	29
Aging, Commission on	0	0	0	0	28	28	1	29	29
Agriculture, Dept. of	0	18	18	4	197	201	39	258	199
Alcohol & Drug Abuse	0	3	3	1	77	78	2	83	81
Alcoholic Bev. Control Comm.	0	1	1	3	46	49	0	50	50
Amer. Rev. Bicentennial Comm.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	1
Architectural Exam., Bd. of	0	0	0	1	0	1	1	2	1
Archives & History, Dept. of	0	8	8	0	119	119	0	127	127
Arts Commission	12	1	13	37	24	61	1	75	75
Attorney General	0	11	11	17	103	120	0	131	143
Auditor's Office	0	3	3	1	76	77	0	80	81
Finance Division									
Computer Systems Mgmt.									
Financial Data Processing									
Barber Examiners, Bd. of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	5
Blind, Commission for the	0	7	7	1	133	134	0	141	145
Cemetery Board	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	—
Children's Bureau	0	4	4	1	26	27	0	31	31
Chiropractic Exam., Bd. of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	2
Citadel, The	0	15	15	216	337	553	0	568	558
Clark Hill Authority	0	0	0	1	2	3	0	3	3
Clemson University	39	146	185	1,143	2,143	3,286	2,269	5,740	3,357
College of Charleston	21	5	26	234	328	562	5	593	554

TABLE 2

## SUMMARY OF EMPLOYEE POSITIONS FOR STATE AGENCIES (EXCLUDES PUBLIC SCHOOL TEACHERS)

Agency	VACANT POSITIONS			FILLED POSITIONS					
	(1) Unclassified Positions	(2) Classified Positions	(3) Total Vacant Positions	(4) Unclassified Positions	(5) Classified Positions	(6) Total Filled Positions	(7) Temporary/ Part Time Positions	(8) Grand Total of Positions (3 + 6 + 7)	(9) Verified by State Personnel 1/25/77
Comptroller General	0	0	0	93	60	153	3	156	153
Confederate Relic Room	0	0	0	1	3	4	0	4	4
Consumer Affairs, Dept. of	0	3	3	1	20	21	1	25	24
Contractors' Licensing Bd.	0	1	1	1	5	6	0	7	7
Corrections, Department of	6	46	52	68	1,531	1,599	10	1,661	1,641
Cosmetic Art Exam., Bd. of	0	1	1	1	6	7	1	9	8
Criminal Justice Academy	0	2	2	7	38	45	4	51	51
Dairy Commission	0	0	0	1	7	8	0	8	8
Deaf & Blind, School for	1	7	8	116	254	370	19	397	380
Dentistry, Board of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	—
Development Board, State	0	2	2	10	69	79	3	84	81
Disaster Preparedness Agency	0	3	3	1	38	39	0	42	42
Education, Department of	0	50	50	1	954	955	50	1,055	970
Educational Television Comm.	0	28	28	2	339	341	0	369	342
Election Commission, State	0	1	1	1	10	11	1	13	12
Employment Security Comm.	0	140	140	4	1,105	1,109	0	1,249	1,305
Engineering Exam., Bd. of	0	0	0	1	3	4	1	5	5
Env. Sys. Oper., Bd of Cert. of	0	0	0	1	1	2	2	4	4
Ethics Commission, State	0	0	0	1	1	2	0	2	2
Financial Institutions Bd of									32
Administration	0	0	0	0	0	0	1	1	
Bank Examiners	0	1	1	1	23	24	0	25	
Consumer Finance	0	0	0	1	7	8	0	8	
Foresters Bd of Regis. for	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	—
Forestry Commission	0	24	24	1	614	615	49	688	612
Francis Marion College	4	2	6	121	130	251	17	274	268
Funeral Services, Bd. of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	2

TABLE 2

## SUMMARY OF EMPLOYEE POSITIONS FOR STATE AGENCIES (EXCLUDES PUBLIC SCHOOL TEACHERS)

Agency	VACANT POSITIONS			FILLED POSITIONS					
	(1) Unclassified Positions	(2) Classified Positions	(3) Total Vacant Positions	(4) Unclassified Positions	(5) Classified Positions	(6) Total Filled Positions	(7) Temporary/ Part Time Positions	(8) Grand Total of Positions (3 + 6 + 7)	(9) Verified by State Personnel 1/25/77
General Services, Div. of	0	29	29	1	524	525	7	561	543
Governor's Office									
Div. of Administration	1	14	15	8	183	191	9	215	208
Economic Opportunity	0	4	4	0	21	21	0	25	25
Health & Social Dev.	0	3	3	2	41	43	3	49	49
Health & Env. Control (DHEC)	1	309	310	27	3,190	3,217	84	3,611	3,459
Higher Education, Comm. on	0	2	2	5	12	17	1	20	20
Higher Ed, Tuition Grants	0	0	0	1	5	6	1	7	6
Highway Department	0	756	756	3	6,045	6,048	75	6,879	6,057
Housing Authority, State	0	3	3	1	13	14	0	17	13
Human Affairs, Comm. on	0	3	3	1	43	44	4	51	47
Industrial Commission	0	2	2	8	52*	60	2	64	62
Insurance Department	0	5	5	1	109	110	2	117	119
John De La Howe School	0	3	3	13	53	66	2	71	71
Judicial Department	82	42	124	65	60	125	2	251	137
Juvenile Placement & After.	0	0	0	1	34	35	4	39	39
Labor Department	0	12	12	1	116	117	0	129	117
Land Resources Cons. Comm.	0	6	6	1	55	56	0	62	57
Lander College	2	9	11	122	100	222	170	403	222
Law Enforcement Div., State	0	10	10	0	278	278	3	291	288
Library, S. C. State	0	3	3	1	42	43	0	46	46
Medical Examiners, Bd. of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	4
Medical University of S. C.	34	360	394	1,079	3,582	4,661	378	5,433	4,978
Mental Health, Dept. of	22	352	374	122	4,430	4,552	123	5,049	5,101
Mental Retardation, Dept. of	3	198	201	72	3,063	3,135	15	3,351	3,434
Motor Vehicle Mgt., Div. of	0	0	0	1	8	9	0	9	10
Museum Commission	0	1	1	1	3	4	0	5	5

\* Two positions not paid by Industrial Commission.



TABLE 2

## SUMMARY OF EMPLOYEE POSITIONS FOR STATE AGENCIES (EXCLUDES PUBLIC SCHOOL TEACHERS)

Agency	VACANT POSITIONS			FILLED POSITIONS					
	(1) Unclassified Positions	(2) Classified Positions	(3) Total Vacant Positions	(4) Unclassified Positions	(5) Classified Positions	(6) Total Filled Positions	(7) Temporary/ Part Time Positions	(8) Grand Total of Positions (3 + 6 + 7)	(9) Verified by State Personnel 1/25/77
New Horizons Dev. Authority	0	0	0	0	1	1	0	1	1
Nuclear Advisory Council	0	0	0	1	1	2	0	2	2
Nursing, Board of	0	0	0	1	12	13	0	13	13
Nursing Home Administrators	0	0	0	0	1	1	0	1	1
Opportunity School	1	3	4	32	43	75	3	82	79
Optometry & Opticianry Bd.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	1
Parks, Rec. & Tourism Dept.	0	28	28	1	384	385	19	432	414
Patriot's Point Dev. Auth.	1	4	5	10	35	45	8	58	36
Personnel Division, State	0	5	5	1	112	113	0	118	116
Pharmaceutical Exam. Bd.	0	0	0	1	1	2	0	2	2
Physical Therapists	0	0	0	0	0	0	0	0	—
Podiatry Exam., Board of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	—
Ports Authority, State	0	3	3	0	550	550	0	553	—
Probation, Parole & Pardon Bd.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	258
Psychology, Bd. of Exam. in	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	—
Public Railways Commission	1	0	1	27	1	28	0	29	—
Public Service Authority	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	—
Public Service Commission	0	5	5	0	124	124	0	129	128
Real Estate Commission	0	0	0	1	10	11	1	12	11
Research & Statistical Serv.	0	4	4	1	29	30	6	40	36
Residential Home Builders	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	4
Retirement System	0	1	1	0	76	76	6	83	77
Sanit., Bd. of Exam. for Reg.	0	0	0	0	0	0	1	1	—
Second Injury Fund	0	0	0	1	6	7	0	7	7
Secretary of State	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	19
Social Services, Dept. of	0	363	363	1	4,032	4,033	18	4,414	4,423
Social Worker Reg., Bd. of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	—



## SECTION TWO

## LIST 1

TOTAL EXPENDITURES REPORTED FOR EACH AGENCY CARRIED ON COMPUTER RECORDS FOR THE QUARTER OCTOBER - DECEMBER 1976

(Note: These are total expenditures and for some agencies will include Federal, State and other sources of funds.)

Reporting Agencies	\$ Amount Expended This Qtr.	\$ Amount Expended This FY	Reporting Agencies	\$ Amount Expended This Qtr.	\$ Amount Expended This FY
1. Accountancy, Board of	3,420.51		27. Consumer Affairs, Department of	65,190.66	
2. Adjutant General	429,547.51		28. Contractors' Licensing Board	25,421.63	
3. Adv. Bd. for Rev. Foster Care of Children	16,694.71		29. Corrections, Department of	6,368,910.74	
4. Adv. Council on Voc. & Technical Ed.	16,331.86		30. Cosmetic Art Examiners, Board of	30,709.35	
5. Aeronautics Commission	255,568.26		31. Criminal Justice Academy	301,062.57	
6. Aging, Commission on	143,918.47		32. Dairy Commission	34,840.55	
7. Agriculture, Department of	812,435.65		33. Deaf & Blind, School for the	1,792.93	
8. Alcohol & Drug Abuse, Commission on	430,131.69		34. Dentistry, Board of	11,412.52	
9. Alcoholic Beverage Control Commission	177,530.52		35. Development Board, State	497,969.70	
10. American Rev. Bicentennial Commission	30,785.61		36. Disaster Preparedness Agency	155,510.92	
11. Architectural Examiners, Bd. of	8,620.06		37. Education, Department of	8,920,153.83	
12. Archives & History, Department of	311,151.57		38. Educational Television Commission	2,012,810.95	
13. Arts Commission	330,529.84		39. Election Commission, State	609,486.45	
14. Attorney General	701,690.81		40. Employment Security Commission	3,884,553.21	
15. Auditor's Office; includes:	458,499.09		41. Engineering Examiners, Board of	31,639.17	
Finance Division			42. Env. Systems Oper., Bd. of Cert. of	9,123.87	
Computer Systems Management			43. Ethics Commission, State	18,914.59	
Financial Data Processing			Financial Institutions, Board of		
16. Barber Examiners, Board of	12,488.83		44. Administration	1,859.68	
17. Blind, Commission for the	801,892.47		45. Bank Examiners	95,618.16	
18. Cemetery Board	486.20		46. Consumer Finance	36,592.77	
19. Children's Bureau	87,302.69		47. Foresters, Board of Registration for	31.20	
20. Chiropractic Examiners, Board of	1,738.32		48. Forestry Commission	1,507,780.76	
21. Citadel, The	2,987,494.00		49. Francis Marion College	1,075,165.72	
22. Clark Hill Authority	22,617.92		50. Funeral Services, Board of	8,844.67	
23. Clemson University	17,967,965.78		51. General Services, Division of	6,040,114.98	
24. College of Charleston	2,924,286.93		Governor's Office: Divisions of		
25. Comptroller General	346,121.56		52. Administration	1,012,151.48	
26. Confederate Relic Room	8,512.49		53. Economic Opportunity	73,063.04	

LIST 1

TOTAL EXPENDITURES REPORTED FOR EACH AGENCY CARRIED ON COMPUTER RECORDS FOR THE QUARTER OCTOBER - DECEMBER 1976

(Note: These are total expenditures and for some agencies will include Federal, State and other sources of funds.)

Reporting Agencies	\$ Amount Expended This Qtr.	\$ Amount Expended This FY	Reporting Agencies	\$ Amount Expended This Qtr.	\$ Amount Expended This FY
54. Health & Social Development	242,841.62		83. Parks, Recreation & Tourism, Dept. of	2,386,516.54	
55. Health & Env. Control, Dept. of	12,353,731.57		84. Patriot's Point Development Authority	530.54	
56. Higher Education, Commission on	121,276.39		85. Personnel Division, State	363,322.78	
57. Higher Ed., Tuition Grants Committee	23,701.15		86. Pharmaceutical Examiners, Board of	11,374.87	
58. Highway Department	43,690,635.75		87. Physical Ther., Bd. Exam. & Reg. for	428.94	
59. Housing Authority, State	62,615.89		88. Podiatry Examiners, Board of	79.52	
60. Human Affairs, Commission on	161,964.79		89. Ports Authority, State	(1)	
61. Industrial Commission	225,346.32		90. Probation, Parole & Pardon Board	634,374.68	
62. Insurance Commission	617,871.17		91. Psychology, Board of Examiners in	825.22	
63. John De La Howe School	666.49		92. Public Railways Commission	(1)	
64. Judicial Department	688,167.13		93. Public Service Authority	(1)	
65. Juvenile Placement & Aftercare Dept.	117,835.34		94. Public Service Commission	448,424.22	
66. Labor Department	459,196.70		95. Real Estate Commission	54,384.01	
67. Land Resources Conservation Comm.	229,619.34		96. Research & Statistical Services, Div. of	94,604.64	
68. Lander College	2,017,506.71		97. Residential Home Builders Commission	29,111.70	
69. Law Enforcement Division, State (SLED)	1,050,498.93		98. Retirement System	243,583.30	
70. Library, S. C. State	165,948.28		99. Sanitariums, Bd. of Examiners for Reg.	246.46	
71. Medical Examiners, Board of	25,322.95		100. Second Injury Fund	25,967.86	
72. Medical University of S. C.	20,064,489.87		101. Secretary of State	60,552.64	
73. Mental Health, Department of	13,324,737.37		102. Social Services, Department of	10,344,531.33	
74. Mental Retardation, Department of	10,532,431.32		103. Social Worker Registration, Bd. of	159.27	
75. Motor Vehicle Management, Div. of	196,209.81		104. Speech Pathology & Audiology, Bd. Exam.	895.46	
76. Museum Commission	33,667.10		105. State College, S. C.	(1)	
77. New Horizons Development Authority	3,605.53		106. Status of Women, Commission on the	860.08	
78. Nuclear Advisory Council	9,111.62		107. Tax Commission	2,181,989.46	
79. Nursing, Board of	54,284.32		108. Tech. & Comp. Ed., State Board of	8,910,076.55	
80. Nursing Home Adm., Bd. of Exam. for	2,459.32		109. Treasurer's Office, State	145,586.44	
81. Opportunity School, Wil Lou Gray	(1)		110. University of South Carolina	25,543,286.51	
82. Optometry & Opticianry, Bd. Exam. in	5,092.50		111. Veterans Affairs, Department of	57,484.29	

(1) Not carried in detail on Comptroller's books and no computer tape generating capability.

LIST 1

TOTAL EXPENDITURES REPORTED FOR EACH AGENCY CARRIED ON COMPUTER RECORDS FOR THE QUARTER OCTOBER - DECEMBER 1976

(Note: These are total expenditures and for some agencies will include Federal, State and other sources of funds.)

[illegible]

I. DESCRIPTION OF TABLE 3. Summary of Agency Travel Activity and Expenditures.

- A. Section 4 (1) of the Fiscal Accountability Act requires each agency to provide to the Audit Council

A statement of expenditures for air travel and other public transportation, mileage, per diem and subsistence in the previous quarter and the persons to whom such expenditures were paid.

Table 3 summarizes the data provided. It gives a breakdown of the State's travel expenditures by source of fund, shows how many people were reimbursed for travel expenses, and segregates information concerning air travel. The new reporting requirements imposed significant changes on the way various agencies record travel data, but the majority of agencies were able to adjust their systems to meet the requirements.

The Comptroller General's Office is studying a possible revision of the State's travel voucher. The new voucher could capture the data required by the Accountability Act when the voucher is processed through the Comptroller's computerized procedures.

- B. Amounts for Clemson University and the Department of Social Services are not included in the Table body proper because of difficulties encountered in revising their procedures to record all the necessary raw data and then enter it into their computerized accounting systems. Mental Health is separate because of a computer programming problem which caused the total of their expenditures to be out of balance with their totals for "Source of Funds."
- C. Columns (5) and (6) compare agency totals with the Comptroller General's records. In most instances these figures are reasonably close. Generally, differences are attributable to time lags. The figures for the Employment Security Commission differ by more than \$100,000 because the Commission is not required under the Act to report expenditures of Federal funds to the Audit Council.

II. ANALYSIS OF TABLE 3.

- A. Problem. The State currently has no budget code classification for promotional activities (banquets, conventions, etc.). For this reason, expenditures of this nature are often recorded under Class 202, Travel. The combining of these dissimilar expenditure types in the budget and Appropriation Act is possibly misleading to analysts, decision-makers, and others who attempt to use the information. Further, it appears that these types of expenditures are sometimes recorded under the Transaction Class 207 (Other, Contractual Services). Although this is apparently a minor definitional problem, depending on its scope, it could distort State-level budgetary analysis.

The Audit Council recently sent a survey to the agencies which addresses this problem.



TABLE 3

## SUMMARY OF AGENCY TRAVEL ACTIVITY AND EXPENDITURES (SCLAC FORM 6)

(Note: Expenditures shown for some agencies will include Federal, State and other sources of funds.)

Agency	(1)	(2)	(3)	(4)	(5)	(6)	(8) SOURCE OF FUNDS			(9)
	No Persons Receiving Reimbursement	Total Number Air Trips	Total Cost of Air Trips	Total Cost of Other Travel Exp.	Quarter Total (3) + (4)	Computer Tape Qtr. Total	(From SCLAC Form 6)			
							State	Federal	Other	
Accountancy, Board of	5	3	392.00	1,461.59	1,853.59	944.57	1,853.59	0		0
Adjutant General	4	0	0	535.54	535.54	535.54	535.54	0		0
Adv. Bd. for Rev. of Foster Care Child.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	2,986.16	N/Rpt.	N/Rpt.		N/Rpt.
Adv. Council on Voc. & Tec. Education	12	10	1,693.00	3,744.15	5,437.15	4,023.77	0	5,437.15		0
Aeronautics Commission	33	4	490.00	6,913.16	7,403.16	6,493.49	7,403.16	0		0
Aging, Commission on	55	10	1,156.00	9,122.45	10,278.45	9,771.60	2,570.09	7,708.36		0
Agriculture, Department of	181	15	4,409.73	51,957.33	56,367.06	49,488.33	42,088.88	0	14,278.18	
Alcohol & Drug Abuse, Comm. on	95	11	1,538.00	13,316.03	14,854.03	17,688.80	3,760.70	11,093.33		0
Alcoholic Beverage Control Comm.	31	0	0	4,181.50	4,181.50	4,181.50	4,181.50	0		0
Amer. Rev. Bicentennial Comm.	11	2	218.00	1,025.26	1,243.26	1,900.30	0	1,099.84	143.42	
Architectural Examiners, Bd. of	6	1	134.00	586.57	720.57	496.17	720.57	0		0
Archives & History, Dept. of	50	16	2,788.66	8,581.81	11,370.47	11,972.66	8,943.32	2,427.15		0
Arts Commission	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	18,455.55	N/Rpt.	N/Rpt.		N/Rpt.
Attorney General's Office	55	12	2,149.72	7,031.13	9,180.85	35,049.98	7,139.99	1,068.01	972.85	
Auditor's Office	37	7	1,318.00	5,670.08	6,988.08	8,098.82	6,988.08	0		0
Barber Examiners, Board of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	2,361.12	N/Rpt.	N/Rpt.		N/Rpt.
Blind, Commission for the	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	26,923.17	N/Rpt.	N/Rpt.		N/Rpt.
Cemetery Board	4	0	0	222.20	222.20	122.20	222.20	0		0
Children's Bureau	23	3	599.25	5,664.02	6,263.27	6,055.62	5,736.27	527.00		0
Chiropractic Examiners, Bd. of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	573.27	N/Rpt.	N/Rpt.		N/Rpt.
Citadel, The	81	45	6,132.00	11,990.00	18,122.00	22,305.33	17,854.00	268.00		0
Clark Hill Authority	10	0	0	1,439.15	1,439.15	964.16	1,439.15	0		0
Clemson University	1,730	N/Rpt.	N/Rpt.	N/Rpt.	See Below	346,273.76	See Below	See Below	See Below	
College of Charleston	107	75	8,620.83	15,421.36	24,042.19	25,312.47	16,159.99	796.31	7,085.89	
Comptroller General	3	0	0	1,416.38	1,416.38	1,416.38	1,416.38	0		0

TABLE 3

## SUMMARY OF AGENCY TRAVEL ACTIVITY AND EXPENDITURES (SCLAC FORM 6)

(Note: Expenditures shown for some agencies will include Federal, State and other sources of funds.)

Agency	(1) No Persons Receiving Reimbursement	(2) Total Number Air Trips	(3) Total Cost of Air Trips	(4) Total Cost of Other Travel Exp.	(5) Quarter Total (3) + (4)	(6) Computer Tape Qtr. Total	(7) SOURCE OF FUNDS (From SCLAC Form 6)		
							State	Federal	Other
Confederate Relic Room	1	1	63.00	130.35	193.35	428.19	193.35	0	0
Consumer Affairs, Department of	14	2	524.00	1,588.92	2,112.92	2,009.39	2,112.92	0	0
Contractors' Licensing Board	8	0	0	2,137.69	2,137.69	2,537.45	2,137.69	0	0
Corrections, Department of	212	25	4,176.00	32,932.23	37,108.23	35,880.45	26,066.24	8,818.99	2,223.00
Cosmetic Art Examiners, Board of	8	1	290.00	7,573.96	7,863.96	8,209.94	7,863.96	0	0
Criminal Justice Academy	28	7	1,157.44	6,889.37	8,046.81	7,841.95	0	0	8,046.81
Dairy Commission	14	0	0	3,671.34	3,671.34	3,371.34	3,671.34	0	0
Deaf & Blind, School for the	39	1	348.00	4,344.58	4,692.58	0	2,201.74	2,310.80	180.04
Dentistry, Board of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	5,212.89	N/Rpt.	N/Rpt.	N/Rpt.
Development Board, State	57	57	17,700.54	38,776.54	56,477.08	65,863.18	56,477.08	0	0
Disaster Preparedness Agency	25	5	685.00	6,520.41	7,205.41	6,270.71	1,576.69	5,384.16	244.56
Education, Department of	299	67	10,282.00	94,825.60	105,107.60	102,897.10	76,588.54	27,069.33	1,449.73
Educational Television Comm.	162	100	16,228.00	31,164.00	47,392.00	52,902.23	24,016.00	2,102.00	21,274.00
Election Commission, State	7	0	0	1,377.87	1,377.87	804.81	1,377.87	0	0
Employment Security Comm. (1)	3	0	0	1,633.88	1,633.88	115,075.30	1,102.14	531.74	0
Engineering Examiners, Board of	6	0	0	457.87	457.87	1,378.73	457.87	0	0
Env. Sys Oper., Bd of Cert. of	13	0	0	256.17	256.17	225.66	256.17	0	0
Ethics Commission, State	7	3	1,018.00	1,081.35	2,099.35	1,624.35	2,099.35	0	0
Financial Institutions, Bd. of	33	1	136.00	32,767.94	32,903.94	32,480.03	32,903.94	TOTAL OF 3 DIVISIONS	
Foresters, Bd. of Regis. for	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	0	N/Rpt.	N/Rpt.	N/Rpt.
Forestry Commission	114	3	344.00	26,395.16	26,739.16	36,966.08	16,164.55	10,574.61	0
Francis Marion College	85	10	1,413.00	14,436.02	15,849.02	15,063.83	15,849.02	0	0
Funeral Services, Board of	11	5	904.00	3,113.51	4,017.51	3,237.61	4,017.51	0	0
General Services, Division of	92	11	1,708.00	36,934.50	38,642.50	35,911.25	35,907.04	72.94	2,662.52

TABLE 3

## SUMMARY OF AGENCY TRAVEL ACTIVITY AND EXPENDITURES (SCLAC FORM 6)

(Note: Expenditures shown for some agencies will include Federal, State and other sources of funds.)

Agency	(1) No Persons Receiving Reimbursement	(2) Total Number Air Trips	(3) Total Cost of Air Trips	(4) Total Cost of Other Travel Exp.	(5) Quarter Total (3) + (4)	(6) Computer Tape Qtr. Total	(7) SOURCE OF FUNDS (From SCLAC Form 6)		
							State	Federal	Other
Governor's Office: Divisions of									
Administration	144	59	6,887.00	33,139.33	40,026.33	39,189.62	4,956.13	35,070.20	0
Health & Social Development	104	16	2,122.00	11,995.42	14,117.42	12,762.56	5,429.72	5,798.50	2,889.20
Economic Opportunity	21	12	1,485.00	4,897.31	6,382.31	6,235.26	1,662.85	4,719.46	0
Health & Env. Control, Dept. of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	427,209.12	N/Rpt.	N/Rpt.	N/Rpt.
Higher Education, Commission on	36	1	94.00	5,070.95	5,164.95	2,981.12	5,068.45	96.50	0
Higher Ed., Tuition Grants Comm.	2	1	388.00	459.08	847.08	759.98	847.08	0	0
Highway Department	1,316	7	719.63	165,023.56	165,743.19	174,358.98	0	0	165,743.19
Housing Authority, State	8	3	328.00	3,528.51	3,856.51	1,750.03	3,252.25	604.26	0
Human Affairs, Commission on	84	26	2,574.00	9,819.08	12,393.08	12,291.73	3,338.08	9,055.00	0
Industrial Commission	22	3	471.00	2,952.91	3,423.91	9,171.17	3,423.91	0	0
Insurance Commission	35	21	5,174.00	6,528.74	11,702.74	13,760.22	11,394.74	0	308.00
John De La Howe School	17	0	0	681.22	681.22	0	681.22	0	0
Judicial Department	123	1	351.00	52,103.41	52,454.41	54,658.45	51,847.07	607.34	0
Juvenile Placement & Aftercare	33	29	1,991.00	15,212.54	17,203.54	16,105.29	15,266.49	1,937.05	0
Labor Department	77	22	4,353.00	41,741.12	46,094.12	46,227.06	26,036.72	16,059.06	3,998.34
Land Resources Conservation Comm.	47	6	990.00	18,948.45	19,938.45	20,872.72	19,193.77	615.76	128.92
Lander College	74	2	394.50	13,067.21	13,461.71	21,926.89	13,461.71	0	0
Law Enforcement Div., State (SLED)	165	18	4,352.00	35,173.01	39,525.01	46,665.91	38,133.26	1,391.75	0
Library, S. C. State	13	1	70.00	879.09	949.09	949.09	949.09	0	0
Medical Examiners, Board of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	1,804.40	N/Rpt.	N/Rpt.	N/Rpt.
Medical University of S. C.	733	389	72,712.85	115,069.80	187,782.65	202,705.75	103,506.88	26,382.67	57,893.10
Mental Health, Dept. of	735	0	0	See Below	See Below	101,566.94	See Below	See Below	See Below
Mental Retardation, Dept. of	397	18	3,058.00	22,989.00	26,047.00	25,966.42	17,603.00	8,444.00	0
Motor Vehicle Management, Div. of	3	4	448.00	225.00	673.00	1,058.00	673.00	0	0

TABLE 3

## SUMMARY OF AGENCY TRAVEL ACTIVITY AND EXPENDITURES (SCLAC FORM 6)

(Note: Expenditures shown for some agencies will include Federal, State and other sources of funds.)

Agency	(1) No Persons Receiving Reimbursement	(2) Total Number Air Trips	(3) Total Cost of Air Trips	(4) Total Cost of Other Travel Exp.	(5) Quarter Total (3) + (4)	(6) Computer Tape Qtr. Total	(7) SOURCE OF FUNDS (From SCLAC Form 6)		
							State	Federal	Other
Museum Commission	8	3	331.00	2,361.83	2,692.83	2,636.03	2,692.83	0	0
New Horizons Development Auth.	1	0	0	104.05	104.05	222.05	104.05	0	0
Nuclear Advisory Council	1	2	180.00	498.92	678.92	1,191.56	678.92	0	0
Nursing, Board of	13	4	512.00	2,423.20	2,935.20	2,082.22	2,935.20	0	0
Nursing Home Adm., Bd. of Exam. for Opportunity School (2)	9	0	0	343.00	343.00	71.04	343.00	0	0
Optometry & Opticianry Board	15	2	140.00	597.66	737.66	(2)	737.66	0	0
Parks, Rec. & Tourism, Dept. of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	2,112.61	N/Rpt.	N/Rpt.	N/Rpt.
Patriots' Point Dev. Authority	131	28	4,790.95	27,114.70	31,905.65	32,977.56	15,410.22	159.96	16,335.47
Personnel Division, State	14	0	0	850.10	850.10	0	678.70	171.40	0
Pharmaceutical Examiners, Bd. of	63	10	956.00	6,311.17	7,267.17	8,352.33	3,650.92	2,887.30	728.95
Physical Ther., Bd. of Exam. & Reg. for	9	1	175.00	878.60	1,053.60	1,348.30	1,053.60	0	0
Podiatry Examiners, Board of	6	0	0	280.40	280.40	155.40	280.40	0	0
Ports Authority, State (1)	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	0	N/Rpt.	N/Rpt.	N/Rpt.
Probation, Parole & Pardon Board	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Psychology, Bd. of Examiners in	170	4	900.00	36,498.68	37,398.68	37,783.72	32,741.86	4,656.82	0
Public Railways Commission (1)	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	162.90	N/Rpt.	N/Rpt.	N/Rpt.
Public Service Authority (1)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Public Service Commission	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Real Estate Commission	80	11	4,245.82	26,097.66	30,343.48	51,018.34	28,568.78	0	1,774.70
Research & Statistical Ser. Div.	7	5	1,277.00	2,272.76	3,549.76	3,253.44	3,549.76	0	0
Residential Home Builders Comm.	8	7	877.10	1,867.76	2,744.86	2,639.21	2,394.50	350.36	0
Retirement System	7	1	334.00	2,979.72	3,313.72	2,688.72	3,313.72	0	0
Sani., Bd. of Exam. for Reg.	17	4	700.00	3,337.56	4,037.56	3,466.06	3,466.06	0	571.50
Second Injury Fund	1	0	0	46.46	46.46	46.46	46.46	0	0
	4	1	70.00	1,190.12	1,260.12	1,748.96	0	0	1,260.12

TABLE 3

## SUMMARY OF AGENCY TRAVEL ACTIVITY AND EXPENDITURES (SCLAC FORM 6)

(Note: Expenditures shown for some agencies will include Federal, State and other sources of funds.)

Agency	(1) No Persons Receiving Reimbursement	(2) Total Number Air Trips	(3) Total Cost of Air Trips	(4) Total Cost of Other Travel Exp.	(5) Quarter Total (3) + (4)	(6) Computer Tape Qtr. Total	(7) SOURCE OF FUNDS (From SCLAC Form 6)		
							State	Federal	Other
Secretary of State	1	0	0	52.42	52.42	706.10	52.42	0	0
Social Services, Dept. of	3,424	162	See Below	See Below	See Below	512,489.05	N O T A S C	E R T A I N A B L E	
Social Worker Registration, Bd of	0	0	0	0	0	0	0	0	0
Speech Pathology & Audiology Bd.	5	0	0	248.10	248.10	168.16	248.10	0	0
State College, S. C. (2)	109	81	11,150.51	17,032.02	28,182.53	(2)	17,799.10	10,383.43	0
Status of Women, Comm. on the	7	0	0	583.60	583.60	344.70	583.60	0	0
Tax Commission	280	29	5,435.00	156,925.55	162,360.55	164,793.76	162,360.55	0	0
Tech. & Comp. Ed., State Bd. for	111	19	2,823.00	23,067.00	25,890.00	24,691.55	25,248.00	642.00	0
Treasurer's Office, State	5	0	0	275.25	275.25	637.39	275.25	0	0
University of South Carolina	631	342	33,092.00	64,680.00	97,772.00	311,283.87	97,772.00	0	0
Veterans Affairs, Dept. of	6	4	438.00	1,143.21	1,581.21	1,399.17	1,581.21	0	0
Veterinary Examiners, Board of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	410.72	N/Rpt.	N/Rpt.	N/Rpt.
Voc. Rehabilitation, Dept. of	636	23	2,270.40	104,500.32	106,770.72	106,462.49	19,493.67	87,277.05	0
Water Resources Commission	45	11	1,006.00	10,319.13	11,325.13	10,550.13	6,750.80	4,574.33	0
Wildlife & Marine Res., Dept. of	345	43	5,919.84	42,001.83	47,921.67	58,783.95	14,060.69	7,322.34	26,538.64
Winthrop College	227	72	9,067.00	34,484.00	43,551.00	42,267.33	43,551.00	0	0
Workmen's Compensation Fund	7	0	0	5,683.86	5,683.86	5,683.86	5,683.86	0	0
Youth Services, Dept. of	171	2	313.00	29,568.16	29,881.16	29,713.62	15,639.53	14,241.63	0
TOTALS	14,534	2,023	284,582.77	1,665,412.51	1,949,995.28	3,805,906.66	1,282,526.26	330,737.89	336,731.13
Clemson University	1,730	N O T A S C	E R T A I N A B L E		565,367.18	346,273.76	205,917.96	199,733.34	159,715.00
Mental Health, Department of	735	0	0	93,566.00	93,566.00	101,566.94	61,407.00	8,135.00	26,023.00
Social Services, Department of	3,424	162	21,387.96	454,402.46	475,790.42	512,489.05	N O T A S C	E R T A I N A B L E	
N/Rpt. - no reports were received or they were not received in time for inclusion.									

(1) - these agencies are not required under the Fiscal Accountability Act to report this data.

(2) - these agencies do not have a computer tape generating capability.

I. DESCRIPTION OF TABLE 4. Summary of Quarterly Expenditures For Capital Improvements Including Repairs and Renovations.

- A. The following page shows the form used for reporting expenditures involving capital improvements and repairs and renovations. These two areas are the most difficult to summarize because various agencies interpret the definitions differently. Budget Code Category 204 is defined by the Comptroller as

Repairs: To include all expenditures for the repair of buildings and equipment, except those of extensive character which would represent permanent improvements or additions.

Budget Code Category 700, the major code, is defined as

Permanent Improvements: All expenditures for the purchase of lands, structural or non-structural improvements, and expenditures for the construction of buildings, fences, etc. including all expenditures for permanent improvements and additions thereto.

Budget Class 702 is a sub-division of the 700 Code and it is defined as Permanent Improvements to:

702 Buildings: to include all expenditures for new buildings and additions to or improvements on existing buildings.

- B. In some cases the Audit Council's interpretation of which category a particular project belongs in may differ from the agency's interpretation.

II. ANALYSIS OF TABLE 4.

- A. Problem. The State's procedures for structural or permanent improvements in excess of \$10,000 require that the contracts be approved and monitored through the Engineering Section of the Finance Division of the State Budget and Control Board. Repairs and renovations, however, are coordinated through the Division of General Services with apparently no restrictions on the dollar amounts involved.

There is considerable variance in the way in which different agencies define repairs and renovations versus structural or permanent improvements. It will not be known what the scope of this problem may be until the Engineering Division has had an opportunity to compare the reports submitted to the Audit Council against its own records of structural and permanent improvements projects in the agencies. Some potential ramifications are that, in the appropriations process these particular line items, when summed across all the agencies, do not reflect a true picture of the State's activities involving "repairs" versus "new" construction. It may also cause inefficiencies or unnecessary duplications between the Engineering Division and the Division of General Services.

# EXISTING CONTRACT(S) FOR PERMANENT OR CAPITAL IMPROVEMENT, REPAIR OR RENOVATION PROJECT

STATUS AS OF \_\_\_\_\_

1. Agency \_\_\_\_\_

2. Report Prepared By \_\_\_\_\_

(a) Phone \_\_\_\_\_ (b) Date prepared \_\_\_\_\_

3. Project Number \_\_\_\_\_

4. Project Name \_\_\_\_\_

5. E-1 Approval Date \_\_\_\_\_ Estimated Cost \_\_\_\_\_

6. Project Type (new building, addition, renovation, etc.) \_\_\_\_\_

7. Intended Use \_\_\_\_\_

8. Approved Encumbrance for this Project: \$ \_\_\_\_\_ (Latest E- \_\_\_\_\_ dated \_\_\_\_\_)

Source of Funds	AMOUNT	Auth. By (Act, Year, Part, Sec.)
Capital Imp. Bond Funds	\$ _____	_____
Plant Imp. Bond Funds	\$ _____	_____
Institution Bond Funds	\$ _____	_____
Appropriated State Funds	\$ _____	_____
Federal Funds	\$ _____	_____
Other Funds (Specify):	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____

9. Contract(s) of Architectural/Engineering Services:

Date Executed	Contract \$ Amount	Name and Address of Firm

11. Plans/Specifications:

Received	Review %

10. Bids and Contract(s) for Construction: (Use continuation sheet if necessary)

Bids Received	Contract Executed	Name and Address of Principal Contractor	Bid/Contract Amount	Expended To Date	Estimated Completion Date		
					Original	Current	Difference (in months)

12. Status of Project:

Total Expended to Date \$ \_\_\_\_\_

Completed:

Construction \_\_\_\_\_ %

Total Project \_\_\_\_\_ %



TABLE 4

## SUMMARY OF QUARTERLY EXPENDITURES FOR CAPITAL IMPROVEMENTS INCLUDING REPAIRS AND RENOVATIONS

(Budget Code 204 - Repair and Renovation; Budget Code 702 - Structural Improvements)

(Note: These are total expenditures and for some agencies will include Federal, State and other funds.)

## EXPENDITURES RECORDED BY COMPUTER TAPE

## DATA REPORTED ON SOLAC FORM 1

Agency	(1) Total \$ Expenditures Code 204: Rep. & Renov.	(2) Total \$ Expenditures Code 702: Structural Improvement	(3) Total \$ Expenditures (2) + (3)	(4) # of Projects Under Code 204: Rep. & Renov.	(5) # of Projects Under Code 702: Structural Improvement	Total Expenditures To Date From Start of Project		
						(6) Code 204: Rep. & Renov.	(7) Code 702: Structural Improvement	(8) Total \$ Expenditures (6) + (7)
1. Accountancy, Board of	0	0	0	0	0	0	0	0
2. Adjutant General	37,727.84	84,536.31	122,264.15	2	7	121,981.50	1,118,811.77	1,240,793.27
3. Adv. Bd.-Review Foster Care	88.85	0	88.85	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.
4. Adv. Coun., Voc & Tec Ed.	0	0	0	0	0	0	0	0
5. Aeronautics Commission	27,502.05	0	27,502.05	0	0	0	0	0
6. Aging Commission	106.23	0	106.23	0	0	0	0	0
7. Agriculture Department	12,410.99	0	12,410.99	0	1	0	26,466.00	26,466.00
8. Alcohol & Drug Abuse	431.04	0	431.04	0	0	0	0	0
9. Alcoholic Beverage Control	2,678.22	0	2,678.22	0	0	0	0	0
10. Amer. Rev. Bicent. Comm.	0	0	0	0	0	0	0	0
11. Architectural Ex. Bd.	25.50	0	25.50	0	0	0	0	0
12. Archives & History	900.08	0	900.08	1	0	137,457.00	0	137,457.00
13. Arts Commission	1,981.79	0	1,981.79	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.
14. Attorney General	142.83	0	142.83	0	0	0	0	0
15. Auditor's Office	398.28	55.34	453.62	0	0	0	0	0
16. Barber Examiners	25.00	0	25.00	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.
17. Blind, Commission for the	5,173.31	174,042.90	179,216.21	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.
18. Cemetery Board	0	0	0	0	0	0	0	0
19. Children's Bureau	449.07	0	449.07	0	0	0	0	0
20. Chiropractic Examiners	44.62	0	44.62	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.
21. Citadel	130,886.07	0	130,886.07	2	0	644,213.00	0	644,213.00
22. Clark Hill Authority	0	0	0	0	0	0	0	0
23. Clemson University	277,976.36	0	277,976.36	43	8	10,136,402.27	48,787.89	10,185,190.16
24. College of Charleston	0	561,537.67	561,537.67	4	0	270,974.50	0	270,974.50

TABLE 4

## SUMMARY OF QUARTERLY EXPENDITURES FOR CAPITAL IMPROVEMENTS INCLUDING REPAIRS AND RENOVATIONS

(Budget Code 204 - Repair and Renovation; Budget Code 702 - Structural Improvements)

(Note: These are total expenditures and for some agencies will include Federal, State and other funds.)

## EXPENDITURES RECORDED BY COMPUTER TAPE

## DATA REPORTED ON SCLAC FORM 1

Agency	(1) Total \$ Expenditures Code 204: Rep. & Renov.	(2) Total \$ Expenditures Code 702: Structural Improvement	(3) Total \$ Expenditures (2) + (3)	Total Expenditures To Date From Start of Project				
				(4) # of Projects Under Code 204: Rep. & Renov.	(5) # of Projects Under Code 702: Structural Improvement	(6) Code 204: Rep. & Renov.	(7) Code 702: Structural Improvement	(8) Total \$ Expenditures (6) + (7)
48. Forestry Commission	5,486.97	2,842.19	8,329.16	0	1	0	18,954.91	18,954.91
49. Francis Marion College	0	0	0	1	1	43,594.71	10,575.62	54,170.33
50. Funeral Services	0	0	0	0	0	0	0	0
51. General Services	47,838.74	2,560,902.23	2,608,740.97	8	5	149,145.96	2,280,656.45	2,429,802.41
Governor's Office-Division								
52. Administration	527.80	0	527.80	0	0	0	0	0
53. Economic Opportunity	186.81	0	186.81	0	0	0	0	0
54. Health & Social Dev.	344.11	0	344.11	0	0	0	0	0
55. Health & Env. Control	23,500.11	624,491.38	647,991.49	6	0	76,812.52	0	76,812.52
56. Higher Education Commission	349.53	0	349.53	0	0	0	0	0
57. Higher Ed. Tuition Grants	0	0	0	0	0	0	0	0
58. Highway Department	1,722,897.89	800,663.30	2,523,561.19	0	0	0	103,118.23	103,118.23
59. Housing Authority	80.80	0	80.80	0	0	0	0	0
60. Human Affairs Comm.	65.70	0	65.70	0	2	1,500.00	0	1,500.00
61. Industrial Commission	607.59	0	607.59	0	0	0	0	0
62. Insurance Commission	2,668.57	0	2,668.57	0	0	0	0	0
63. John de la Howe School	0	0	0	1	0	0	0	0
64. Judicial Department	1,001.55	0	1,001.55	0	0	0	0	0
65. Juvenile Placem. & Aftercare	52.53	0	52.53	0	0	0	0	0
66. Labor Department	630.83	1,385.00	2,015.83	0	0	0	0	0
67. Land Resources	1,121.98	0	1,121.98	0	0	0	0	0
68. Lander College	9,643.71	34,277.87	43,921.58	0	4	0	3,336,923.04	3,336,923.04
69. Law Enforcement (SLED)	49,935.55	9,280.00	59,215.55	0	0	0	0	0
70. Library	610.35	0	610.35	0	0	0	0	0

TABLE 4

## SUMMARY OF QUARTERLY EXPENDITURES FOR CAPITAL IMPROVEMENTS INCLUDING REPAIRS AND RENOVATIONS

(Budget Code 204 - Repair and Renovation; Budget Code 702 - Structural Improvements)

(Note: These are total expenditures and for some agencies will include Federal, State and other funds.)

## EXPENDITURES RECORDED BY COMPUTER TAPE

## DATA REPORTED ON SOLAS FORM 1

Agency	(1) Total \$ Expenditures Code 204: Rep. & Renov.	(2) Total \$ Expenditures Code 702: Structural Improvement	(3) Total \$ Expenditures (2) + (3)	(4) # of Projects Under Code 204: Rep. & Renov.	(5) # of Projects Under Code 702: Structural Improvement	Total Expenditures To Date From Start of Project			
						(6) Code 204: Rep. & Renov.	(7) Code 702: Structural Improvement	(8) Total \$ Expenditures (6) + (7)	
25. Compt. General Office	1,599.38	1,789.99	3,389.37	1	0	0	0	0	
26. Conf. Relic Room	123.00	0	123.00	0	0	0	0	0	
27. Consumer Affairs Dept.	38.44	0	38.44	0	0	0	0	0	
28. Contractor's Lic. Board	95.00	0	95.00	0	0	0	0	0	
29. Corrections, Dept. of	23,484.12	225,131.74	248,615.86	18	13	129,966.00	5,962,544.82	6,092,510.82	
30. Cosmetic Art Exam.	100.22	0	100.22	0	0	0	0	0	
31. Criminal Justice Academy	4,470.41	1,038.00	5,508.41	2	1	0	0	0	
32. Dairy Commission	53.17	0	53.17	0	0	0	0	0	
33. Deaf & Blind School	163.86	0	163.86	0	2	0	1,935,061.00	1,935,061.00	
34. Dentistry Board	0	0	0	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	
35. Development Board	19,668.05	0	19,668.05	0	0	0	0	0	
36. Disaster Preparedness	33.16	0	33.16	0	0	0	0	0	
37. Education Department	33,750.89	0	33,750.89	1	0	0	0	0	
38. Educational Television	11,798.14	0	11,798.14	0	2	0	0	0	
39. Election Commission	133.22	0	133.22	0	0	0	0	0	
40. Employment Security	11,180.58	0	11,180.58	0	0	0	0	0	
41. Engineering Exam.	38.00	0	38.00	0	0	0	0	0	
42. Environmental Systems Op.	129.16	0	129.16	0	0	0	0	0	
43. Ethics Commission	75.00	0	75.00	0	0	0	0	0	
Financial Institutions	62.84	0	62.84	0	0	0	0	0	
44. Administration	0	0	0	0	0	0	0	0	
45. Bank Examiners	21.00	0	21.00	0	0	0	0	0	
46. Consumer Affairs	41.84	0	41.84	0	0	0	0	0	
47. Foresters, Bd. of Reg.	0	0	0	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	

TABLE 4

## SUMMARY OF QUARTERLY EXPENDITURES FOR CAPITAL IMPROVEMENTS INCLUDING REPAIRS AND RENOVATIONS

(Budget Code 204 - Repair and Renovation; Budget Code 702 - Structural Improvements)

(Note: These are total expenditures and for some agencies will include Federal, State and other funds.)

## EXPENDITURES RECORDED BY COMPUTER TAPE

## DATA REPORTED ON SCLAC FORM 1

Agency	(1) Total \$ Expenditures Code 204: Rep. & Renov.	(2) Total \$ Expenditures Code 702: Structural Improvement	(3) Total \$ Expenditures (2) + (3)	(4) # of Projects Under Code 204: Rep. & Renov.	(5) # of Projects Under Code 702: Structural Improvement	Total Expenditures To Date From Start of Project			
						(6) Code 204: Rep. & Renov.	(7) Code 702: Structural Improvement	(8) Total \$ Expenditures (6) + (7)	
71. Medical Exam. Board	0	0	0	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	
72. Medical University	0	2,079,733.66	2,079,733.66	27	7	6,476,464.50	18,106,296.66	24,582,761.16	
73. Mental Health	23,001.22	739,629.50	762,630.72	13	6	4,321,536.41	10,800,266.65	15,121,803.06	
74. Mental Retardation	36,589.29	620,731.32	657,320.61	10	9	401,423.66	1,194,087.64	1,595,511.30	
75. Motor Vehicle Management	0	0	0	0	0	0	0	0	
76. Museum Commission	0	0	0	0	0	0	0	0	
77. New Horizons Dev. Auth.	55.93	0	55.93	0	0	0	0	0	
78. Nuclear Advisory Council	0	0	0	0	0	0	0	0	
79. Nursing Board	306.59	0	306.59	0	0	0	0	0	
80. Nursing Home Admin.	0	0	0	0	0	0	0	0	
81. Opportunity School	0	0	0	0	0	0	0	0	
82. Optometry & Opticianry	0	0	0	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	
83. Parks, Recreation & Tourism	11,199.77	24,932.59	36,132.36	3	4	84,044.30	295,598.86	379,643.16	
84. Patriots Point Dev. Autho	0	0	0	0	0	0	0	0	
85. Personnel Division	1,382.59	0	1,382.59	0	0	0	0	0	
86. Pharmaceutical Exam.	59.50	0	59.50	0	0	0	0	0	
87. Physical Therapist	0	0	0	0	0	0	0	0	
88. Podiatry Exam.	0	0	0	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	
89. Ports Authority	(2)	(2)	(2)	7	5	341,009.07	4,281,906.17	4,622,915.24	
90. Probation, Parole & Pardon	387.64	0	387.64	0	0	0	0	0	
91. Psychology	0	0	0	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	
92. Public Railways	(1)	(1)	(1)	1	1	27,635.36	0	27,635.36	
93. Public Service Authority	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
94. Public Service Commission	1,218.56	0	1,218.56	0	0	0	0	0	

TABLE 4

## SUMMARY OF QUARTERLY EXPENDITURES FOR CAPITAL IMPROVEMENTS INCLUDING REPAIRS AND RENOVATIONS

(Budget Code 204 - Repair and Renovation; Budget Code 702 - Structural Improvements)

(Note: These are total expenditures and for some agencies will include Federal, State and other funds.)

## EXPENDITURES RECORDED BY COMPUTER TAPE

## DATA REPORTED ON SCLAC FORM 1

Agency	(1) Total \$ Expenditures Code 204: Rep. & Renov.	(2) Total \$ Expenditures Code 702: Structural Improvement	(3) Total \$ Expenditures (2) + (3)	(4) # of Projects Under Code 204: Rep. & Renov.	(5) # of Projects Under Code 702: Structural Improvement	Total Expenditures To Date From Start of Project			
						(6) Code 204: Rep. & Renov.	(7) Code 702: Structural Improvement	(8) Total \$ Expenditures (6) + (7)	
95. Real Estate Commission	566.20	0	566.20	0	0	0	0	0	
96. Research & Statistical Ser.	342.91	0	342.91	0	0	0	0	0	
97. Residential Home Builders	580.00	0	580.00	0	0	0	0	0	
98. Retirement System	4,119.75	0	4,119.75	0	0	0	0	0	
99. Sanitarrians Board	0	0	0	0	0	0	0	0	
100. Second Injury Fund	0	0	0	1	0	0	0	0	
101. Secretary of State	1,016.12	0	1,016.12	0	0	0	0	0	
102. Social Services	7,448.16	318.24	7,766.40	1	0	2,650.00	0	2,650.00	
103. Social Workers Reg.	0	0	0	0	0	0	0	0	
104. Speech Pathology	0	0	0	0	0	0	0	0	
105. State College	(1)	(1)	(1)	2	3	1,130,449.00	4,127,696.00	5,258,145.00	
106. Status of Women	0	0	0	0	0	0	0	0	
107. Tax Commission	7,818.58	0	7,818.58	0	0	0	0	0	
108. Tec. & Compre. Education	14,630.28	8,300.00	22,930.28	1	2	0	0	0	
109. Treasurer's Office	1,424.62	0	1,424.62	0	0	0	0	0	
110. University of S. C.	71,653.01	1,496,847.49	1,568,500.50	6	5	2,370,469.00	5,561,717.00	7,932,186.00	
111. Veteran's Affairs	6.93	0	6.93	0	0	0	0	0	
112. Veterinary Exam.	0	0	0	0	0	0	0	0	
113. Vocational Rehab.	20,608.33	91,727.47	112,335.80	0	3	0	1,381,735.89	1,381,735.89	
114. Water Resources	586.82	0	586.82	0	0	0	0	0	
115. Wildlife & Marine Res.	143,807.95	185,604.75	329,412.70	7	3	3,295,020.06	551,663.69	3,846,683.75	
116. Winthrop College	0	4,914.85	4,914.85	0	0	0	0	0	
117. Workmen's Compensation	225.90	0	225.90	0	0	0	0	0	
118. Youth Services	15,580.80	227,077.87	242,658.67	3	1	54,951.80	4,604,079.00	4,659,030.80	



I. DESCRIPTION OF TABLE 5, Selected Summary of Fixed Charges and Contributions.

- A. Agencies reported their expenditures for the different types of real property rents on forms provided to them by the Audit Council. The forms are on file at the Audit Council and they contain additional descriptive data.

Definitions of Budget Code 400 and Its Sub-classes

- 400. Fixed Charges and Contributions: All expenditures for fixed charges against the State and gifts or contributions made by the State.
- 401. Rents - Non-State-Owned Real Property.
- 402. Rents - State-Owned Real Property.
- 403. Rents - Data Processing Equipment.
- 404. Rents - Equipment (Other than Data Processing Equipment).
- 405. Rents - Other.
- 410. Insurance.
- 411. Contributions and Dues.
- 420. Other Fixed Charges.

II. ANALYSIS OF TABLE 5.

- A. Problem. Several weeks after the Audit Council implemented the rental reporting procedures for the Accountability Act, Act 701 of 1976 was passed which makes the Division of General Services the rental broker for State Government. Under its expanded responsibilities the Division captures most of the same information required by the Audit Council but not all of it. Thus, State agencies are required to submit different reports containing similar data about rentals to two different State systems. This is an obvious area where unnecessary duplication occurs.
- B. Problem. To the best of our knowledge, the State does not have a conveniently accessible, centrally located computerized data bank which contains a useful description of all State-owned property and facilities. A useful sub-system could be developed which keeps an accurate current record of rental activities involving State-Owned real properties.

The computer technology for this type of records-keeping and for long-ranged land use planning is well-established and well within the capabilities of the existing computer resources of the State.

- C. Problem. There may be a definitional problem for State agencies between Budget Classes 405 and 420 similar to that between "Repairs" and "Improvements" for Table 4. For a State-level budget analysis to be accurate, the definitions for these budget and expenditure categories must be precise and mutually exclusive. If the definitions are clearly understood by all agencies, then the computer record of budgets and expenditures under these two categories will be an accurate reflection of costs which is useful for State-level analysis.

TABLE 5

## SELECTED SUMMARY OF FIXED CHARGES AND CONTRIBUTIONS - BUDGET CODE CATEGORIES

(401 - Non-State Owned Rental Property; 402 - State-Owned Rental Property; 405 - Rents: Other; 420 - Other Fixed Charges)

Data Source: SCLAC Forms 2, 3, 4, 4-A, 5 and Computer Tape

Agency	SCLAC FORMS				EXPENDITURES FROM COMPUTER TAPE		
	# of Rent Agreements Code 401 Non-State-Owned Property	FY Total \$ Amount of Code 401 Non-State-Owned Property	# of Rent Agreements Code 402 State-Owned Property	FY Total \$ Amount of Code 402 State-Owned Property	Qtrly. \$ Total Spent Code 405 Rents;Other	Qtrly, \$ Total Spent Code 420 Other Fixed Charges	Qtrly. Grand Total Spent Code 400
Accountancy, Board of	0	0	0	0	0	0	0
Adjutant General	0	0	0	0	0	1,957.00	2,227.00
Adv. Bd. for Rev. Foster Care Child	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	0	0	0
Adv. Council on Voc. & Tec. Ed.	0	0	0	0	0	0	952.80
Aeronautics Commission	0	0	1	91.00	0	216.00	6,359.74
Aging, Commission on	0	0	1	23,065.00	0	50.00	24,542.97
Agriculture, Department on	1	780.00	4	161,092.00	313.00	0	41,729.84
Alcohol & Drug Abuse, Comm. on	2	100,391.00	0	0	0	0	34,530.24
Alcoholic Bev. Control Comm.	0	0	1	41,328.00	0	0	1,260.88
Amer. Rev. Bicentennial Comm.	0	0	0	0	40.00	0	1,229.99
Architectural Examiners, Bd. of	1	5,124.00	0	0	90.00	0	1,940.50
Archives & History, Dept. of	0	0	0	0	296.00	0	4,925.82
Arts Commission	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	0	0	7,561.02
Attorney General's Office	1	16,753.00	1	98,543.00	0	0	14,912.00
Auditor's Office; includes							
Finance Division	0	0	1	62,082.00	0	0	106,744.77
Computer Systems Management	0	0	1	11,012.00	0	0	0
Financial Data Processing	0	0	1	44,770.00	0	0	0
Barber Examiners, Board of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	0	0	734.83
Blind, Commission for the	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	0	0	23,536.45
Cemetery Board	0	0	0	0	0	0	0
Children's Bureau	1	48,024.00	0	0	0	0	16,019.00
Chiropractic Examiners, Bd. of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	0	0	0



TABLE 5

## SELECTED SUMMARY OF FIXED CHARGES AND CONTRIBUTIONS - BUDGET CODE CATEGORIES

(401 - Non-State Owned Rental Property; 402 - State-Owned Rental Property; 405 - Rents: Other; 420 - Other Fixed Charges)

Data Source: SCLAC Forms 2, 3, 4, 4-A, 5 and Computer Tape

Agency	SCLAC FORMS				EXPENDITURES FROM COMPUTER TAPE		
	# of Rent Agreements Code 401 Non-State-Owned Property	FY Total \$ Amount of Code 401 Non-State-Owned Property	# of Rent Agreements Code 402 State-Owned Property	FY Total \$ Amount of Code 402 State-Owned Property	Qtrly. \$ Total Spent Code 405 Rents:Other	Qtrly, \$ Total Spent Code 420 Other Fixed Charges	Qtrly. Grand Total Spent Code 400
Citadel, The	2	100.00	0	0	2,915.72	125.00	40,376.04
Clark Hill Authority	1	0	0	0	0	0	54.00
Clemson University	15	20,444.00	1	0	36,069.21	40,375.57	566,654.98
College of Charleston	15	113,100.00	0	0	1,292.19	473.25	48,768.88
Comptroller General	0	0	1	71,120.00	0	0	11,105.84
Confederate Relic Room	0	0	1	7,200.00	0	0	40.00
Consumer Affairs, Dept. of	2	7,973.00	0	0	0	0	5,518.89
Contractors' Licensing Board	1	7,560.00	0	0	0	0	1,890.00
Corrections, Department of	20	70,253.00	0	0	6,675.87	903.76	91,172.42
Cosmetic Art Examiners, Bd. of	1	10,080.00	0	0	0	0	2,979.72
Criminal Justice Academy	0	0	0	0	218.40	0	3,793.90
Dairy Commission	0	0	2	7,091.00	0	0	662.42
Deaf & Blind, School for the	0	0	0	0	0	0	0
Dentistry, Board of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	0	0	450.00
Development Board, State	1	130,000.00	2	10,793.00	0	0	37,004.47
Disaster Preparedness Agency	1	3,720.00	1	50,899.00	0	0	16,390.22
Education, Department of	13	56,080.00	1	363,990.00	198.25	4,096.00	506,860.66
Educational Television Comm.	12	200,849.00	0	0	31.00	0	63,631.43
Election Commission, State	1	16,990.00	0	0	680.35	0	855.35
Employment Security Commission	0	0	0	0	106.00	0	368,792.60
Engineering Examiners, Bd. of	1	5,820.00	0	0	281.24	0	1,808.32
Env. Sys. Oper., Bd. of Cert.of	0	0	1	0	0	0	0
Ethics Commission, State	0	0	1	2,287.00	0	0	78.90

TABLE 5

## SELECTED SUMMARY OF FIXED CHARGES AND CONTRIBUTIONS - BUDGET CODE CATEGORIES

(401 - Non-State Owned Rental Property; 402 - State-Owned Rental Property; 405 - Rents: Other; 420 - Other Fixed Charges)

Data Source: SCLAC Forms 2, 3, 4, 4-A, 5 and Computer Tape

Agency	SCLAC FORMS				EXPENDITURES FROM COMPUTER TAPE		
	# of Rent Agreements Code 401 Non-State-Owned Property	FY Total \$ Amount of Code 401 Non-State-Owned Property	# of Rent Agreements Code 402 State-Owned Property	FY Total \$ Amount of Code 402 State-Owned Property	Qtrly. \$ Total Spent Code 405 Rents;Other	Qtrly, \$ Total Spent Code 420 Other Fixed Charges	Qtrly. Grand Total Spent Code 400
Financial Institutions, Bd. of							
Administration	0	0	1	5,163.00	0	0	0
Bank Examiners	0	0	1	9,018.00	0	0	236.27
Consumer Finance	0	0	1	4,838.00	0	0	0
Foresters, Bd. of Regis. for	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	0	0	0
Forestry Commission	18	26,337.00	0	0	155.74	0	35,446.56
Francis Marion College	0	0	0	0	0	0	0
Funeral Services, Board of	1	1,200.00	0	0	0	0	400.00
General Services, Division of	1	70,000.00	9	272,519.00	3,943.60	0	437,613.38
Governor's Office: Divisions of							
Administration	6	41,630.00	1	0	0	0	77,153.14
Economic Opportunity	1	21,101.00	0	0	0	0	2,269.66
Health & Social Development	1	91,745.00	0	0	0	0	7,095.24
Health & Env. Control, Dept. of	25	103,183.00	0	0	2,220.28	150.00	179,235.46
Higher Education, Comm. on	0	0	1	26,202.00	0	0	7,783.90
Higher Ed., Tuition Grants Com.	1	5,640.00	0	0	0	0	5,656.70
Highway Department	11	5,353.00	0	0	0	0	199,523.31
Housing Authority, State	1	14,342.00	1	455.00	0	0	4,047.95
Human Affairs, Commission on	1	38,269.00	0	0	490.00	0	13,734.42
Industrial Commission	1	74,340.00	0	0	0	0	27,712.86
Insurance Commission	1	137,500.00	0	0	0	0	64,386.68
John De La Howe School	1	0	0	0	0	0	0
Judicial Department	2	22,388.00	1	177,918.00	42.00	7,300.00	15,730.48

TABLE 5

## SELECTED SUMMARY OF FIXED CHARGES AND CONTRIBUTIONS - BUDGET CODE CATEGORIES

(401 - Non-State Owned Rental Property; 402 - State-Owned Rental Property; 405 - Rents: Other; 420 - Other Fixed Charges)

Data Source: SCLAC Forms 2, 3, 4, 4-A, 5 and Computer Tape

Agency	SCLAC FORMS				EXPENDITURES FROM COMPUTER TAPE		
	# of Rent Agreements Code 401 Non-State-Owned Property	FY Total \$ Amount of Code 401 Non-State-Owned Property	# of Rent Agreements Code 402 State-Owned Property	FY Total \$ Amount of Code 402 State-Owned Property	Qtrly. \$ Total Spent Code 405 Rents:Other	Qtrly, \$ Total Spent Code 420 Other Fixed Charges	Qtrly. Grand Total Spent Code 400
Juvenile Placement & Aftercare	6	8,657.00	1	12,529.00	22.00	0	4,420.88
Labor Department	3	48,917.00	0	0	0	0	36,095.29
Land Resources Conserv. Comm.	1	1,235.00	0	0	536.21	0	19,772.65
Lander College	5	6,040.00	0	0	0	0	30,588.92
Law Enforcement Div., State	0	0	0	0	270.00	0	79,720.67
Library, S. C. State	1	4,760.00	0	0	180.00	0	2,665.74
Medical Examiners, Bd. of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	0	0	933.60
Medical University of S. C.	9	61,278.00	0	0	0	201.00	634,032.40
Mental Health, Department of	44	244,851.00	0	0	913.70	12,652.76	181,641.52
Mental Retardation, Dept. of	19	127,029.00	1	91.00	1,224.21	707.89	63,999.93
Motor Vehicle Mgt., Div. of	0	0	1	4,250.00	0	0	2,811.18
Museum Commission	1	4,360.00	0	0	0	0	1,499.82
New Horizons Dev. Authority	0	0	0	0	0	0	0
Nuclear Advisory Council	0	0	0	0	0	0	0
Nursing, Bd. of	1	17,049.00	0	0	0	0	5,922.61
Nursing Home Adm., Bd of Exam for	1	1,053.00	0	0	0	0	175.50
Opportunity School (1)	0	0	0	0	(1)	(1)	(1)
Optometry & Opticianry Bd.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	0	0	674.60
Parks, Rec. & Tourism, Dept. of	3	12,602.00	1	125,821.00	3,966.54	0	249,405.73
Patriot's Point Dev. Authority	0	0	0	0	0	0	0
Personnel Division, State	1	41,818.00	1	99,120.00	0	0	30,965.34
Pharmaceutical Exam., Bd. of	0	0	1	3,400.00	0	0	185.69
Physical Ther., Bd of Exam. & Reg.	0	0	0	0	0	0	0

TABLE 5

## SELECTED SUMMARY OF FIXED CHARGES AND CONTRIBUTIONS - BUDGET CODE CATEGORIES

(401 - Non-State Owned Rental Property; 402 - State-Owned Rental Property; 405 - Rents: Other; 420 - Other Fixed Charges)

Data Source: SCLAC Forms 2, 3, 4, 4-A, 5 and Computer Tape

Agency	SCLAC FORMS				EXPENDITURES FROM COMPUTER TAPE		
	# of Rent Agreements Code 401 Non-State-Owned Property	FY Total \$ Amount of Code 401 Non-State-Owned Property	# of Rent Agreements Code 402 State-Owned Property	FY Total \$ Amount of Code 402 State-Owned Property	Qtrly. \$ Total Spent Code 405 Rents:Other	Qtrly, \$ Total Spent Code 420 Other Fixed Charges	Qtrly. Grand Total Spent Code 400
Podiatry Examiners, Bd. of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	0	0	0
Ports Authority, State (1) (2)	0	0	0	0	(1) (2)	(1) (2)	(1) (2)
Probation Parole & Pardon Bd.	2	33,504.00	0	0	0	0	8,639.51
Psychology, Bd. of Exam. in	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	0	0	0
Public Railways Comm. (1)	1	198.00	1	3,600.00	(1)	(1)	(1)
Public Service Authority (1) (2)	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	(1) (2)	(1) (2)	(1) (2)
Public Service Commission	2	101,660.00	0	0	0	0	4,949.88
Real Estate Commission	2	19,415.00	0	0	1,325.00	0	5,445.43
Research & Statistical Services	0	0	1	23,421.00	0	0	6,483.26
Residential Home Builders Comm.	1	11,477.00	0	0	0	0	4,015.68
Retirement System	1	89,000.00	0	0	0	60.00	26,314.28
Sanit., Bd. of Exam. for Reg.	0	0	0	0	0	0	0
Second Injury Fund	0	0	0	0	0	0	2,118.30
Secretary of State	1	4,664.00	1	23,016.00	0	0	1,593.54
Social Services, Dept. of	24	287,550.00	1	607,241.00	197.78	29.66	196,107.55
Social Worker Reg., Bd. of	0	0	0	0	0	0	0
Speech Pathology & Audiology Bd.	0	0	0	0	0	0	36.00
State College, S. C. (1)	0	0	0	0	(1)	(1)	(1)
Status of Women, Comm. on the	0	0	1	1,173.00	17.50	0	17.50
Tax Commission	4	48,763.00	1	0	0	0	85,915.47
Tech. & Comp. Ed., State Bd. of	1	17,400.00	2	51,736.00	0	0	20,338.53
Treasurer's Office, State	0	0	1	35,403.00	0	0	13,668.70
University of S. C.	21	361,533.00	0	0	0	16,675.14	646,024.33

SELECTED SUMMARY OF FIXED CHARGES AND CONTRIBUTIONS - BUDGET CODE CATEGORIES

Data Source: SCLAC Forms 2, 3, 4, 4-A, 5 and Computer Tape

Notes:

(1) Detail of expenditures not carried on computer records for this reporting quarter.

(2)	Not required under the Accountability Act to report this data.
-----	--

N/Rpt. - no reports were received or they were not received in time for inclusion.

I. Description of Table 6, Contractual Services - Professional and Other Fees and Other Contractual Services.

- A. Budget Code Category 200 is called Contractual Services. It is defined as:

All expenditures for services, other than by officials and employees of the State, which involve the use of equipment, materials or commodities. Such services are performed without giving to the State authority to direct or control the ability or skill of the persons performing such services.

The 11 sub-classes for Contractual Services are:

- 201 - Freight, Express, Deliveries
- 202 - Travel (See Table 3)
- 203 - Telegraph and Telephone
- 204 - Repairs (See Table 4)
- 205 - Printing, Binding, and Advertising
- 206 - Water, Heat, Light, and Power
- 207 - Other Contractual Services
- 208 - Professional and Other Fees
- 209 - In-Service Training
- 210 - Data Processing Services - State (added September 1976)
- 211 - Data Processing Services - Other (added September 1976)

- B. For the most part, differences between the expenditure amounts reported on the manual forms and the computer tapes are a result of time lags. However, some large differences are because the computer program only captured expenditures in Budget Codes 100 through 700 and some agencies make large disbursements under Budget Code numbers higher than 700. For example, where most agencies will make expenditures for medical services under 207 or 208, the Department of Social Services made the bulk of its estimated \$31.5 million expenditures for medical services under Code 1100.

1100. Case Services and Public Assistance payments to include all expenditures for medical or rehabilitative purposes where such assistance is maintained on each case or where direct public assistance payments will be made to individuals based on a legal formula for special determination.

II. ANALYSIS OF TABLE 6.

- A. Problem. To the best of the Audit Council's knowledge, there does not exist a comprehensive statewide fee schedule for professional consultants who may be providing the same relatively routine service for several different agencies at different rates. Not all types of professional consultants are amenable to standardization of fees, but some types of tasks, which require consultants and are performed in different agencies do appear to be appropriate for fee scheduling.
- B. Problem. After the Audit Council initiated the reporting procedures for the Accountability Act the State Auditor's Office issued a memorandum requiring State agencies to obtain approval prior to engaging a consultant. The Auditor also issued an "approval" form which requires almost all of the same data as is required by the Audit Council's reporting forms for consultants. This results in apparently unnecessary duplication both for the agencies submitting forms and in records storage for the State Auditor and the Audit Council. The two requirements can probably be very easily consolidated into a single efficient oversight mechanism.
- C. Problem. The Department of Social Services seems to be the only agency with an accounting structure so unique that very little of its expenditure activity can be reported in a format that is compatible with the format used by the other agencies in State Government. Nor can the D.S.S. system generate a current report of expenditures by fund source.

TABLE 6

## CONTRACTUAL SERVICES - PROFESSIONAL AND OTHER FEES AND OTHER CONTRACTUAL SERVICES

(Budget Code 207 - Other Contractual Services: Budget Code 208 - Professional and Other Fees)

Data Source: SCLAC Forms 7, 8-A, 8-B, 8-C

(Note: These are total expenditures and for some agencies will include Federal, State and other sources of funds.)

Agency	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SCLAC FORMS			Source of Funds			EXPENDITURES FROM COMPUTER TAPE	
	Form 8-A Total \$ Amt. Spent for Legal	Form 8-B Total \$ Amt. Spent for Medical	Form 8-C Total \$. Amt. Spent for Other	\$ Amt. From State	\$ Amt. From Federal	\$ Amt. From Other	\$ Amt. Spent Code 207	\$ Amt. Spent Code 208
Accountancy, Board of	0	0	383	383	0	0	383	0
Adjutant General	0	0	30,374	7,433	22,941	0	14,602	0
Adv. Bd. for Rev. of Foster Care	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	0	0
Adv. Council on Voc. & Tec. Education	0	0	0	0	0	0	0	0
Aeronautics Commission	0	0	5,729	5,729	0	0	9,413	945
Aging, Commission on	0	0	13,980	0	13,980	0	12,551	3,401
Agriculture, Department of	0	0	13,205	0	0	13,205	12,215	100
Alcohol & Drug Abuse, Comm. on	0	0	52,515	6,707	45,808	0	77,504	215
Alcoholic Bev. Control Comm.	0	0	0	0	0	0	0	0
Amer. Rev. Bicentennial Comm.	0	0	10,562	0	0	10,562	2,816	0
Architectural Examiners, Bd. of	0	0	0	0	0	0	0	183
Archives & History, Dept. of	0	0	0	0	0	0	404	0
Arts Commission	0	0	0	0	0	0	1,488	87,384
Attorney General	0	0	0	0	0	0	0	169,993
Auditor's Office	0	0	3,468	3,468	0	0	2,386	3,947
Finance Division								
Computer Systems Management								
Financial Data Processing								
Barber Examiners, Board of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	0	105
Blind, Commission for the	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	52,037	19,940
Cemetery Board	0	0	0	0	0	0	0	0
Children's Bureau	563	359	922	1,844	0	0	0	1,463

TABLE 6

## CONTRACTUAL SERVICES - PROFESSIONAL AND OTHER FEES AND OTHER CONTRACTUAL SERVICES

(Budget Code 207 - Other Contractual Services; Budget Code 208 - Professional and Other Fees)

Data Source: SCLAC Forms 7, 8-A, 8-B, 8-C

(Note: These are total expenditures and for some agencies will include Federal, State and other sources of funds.)

(1) Agency	(2) Form 8-A Total \$ Amt. Spent for Legal	(3) Form 8-B Total \$ Amt. Spent for Medical	(4) Form 8-C Total \$. Amt. Spent for Other	(5) SCLAC FORMS Source of Funds			(7) EXPENDITURES FROM COMPUTER TAPE	
				\$ Amt. From State	\$ Amt. From Federal	\$ Amt. From Other	\$ Amt. Spent Code 207	\$ Amt. Spent Code 208
	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	77	0
Chiropractic Examiners, Bd. of	0	550	6,550	5,312	0	1,788	82,268	9,847
Citadel, The	583	0	10,370	10,953	0	0	205	9,474
Clark Hill Authority	1,362	26,867	1,050,372	62,482	12,759	1,003,360	1,601,199	60,773
Clemson University	750	5,461	156,104	78,282	1,909	82,124	0	0
College of Charleston	0	0	378	378	0	0	616	0
Comptroller General	0	0	0	0	0	0	15	0
Confederate Relic Room	0	0	0	0	0	0	327	0
Consumer Affairs, Dept. of	0	0	1,107	1,107	0	0	1,422	400
Contractors' Licensing Bd.	0	54,919	45,570	88,314	12,175	0	55,182	72,496
Corrections, Dept. of	0	0	1,500	1,500	0	0	2,007	0
Cosmetic Art Examiners, Bd. of	0	0	30,078	0	0	30,078	81,149	1,257
Criminal Justice Academy	4,516	0	349	4,865	0	0	0	4,865
Dairy Commission	0	2,300	7,843	8,943	1,200	0	0	0
Deaf & Blind, School for the	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	110	10
Dentistry, Board of	0	0	12,310	10,771	1,539	0	9,230	3,710
Development Board, State	0	0	0	0	0	0	590	0
Disaster Preparedness Agency	0	0	172,479	3,963	38,487	130,029	15,827	41,296
Education, Dept. of	1,288	150	660,497	661,785	0	150	696,978	52,091
Educational Television Commission	0	0	0	0	0	0	8,660	0
Election Commission, State	0	0	0	0	0	0	89,683	290
Employment Security Commission	0	0	0	0	0	0	0	295
Engineering Examiners, Bd. of	0	0	0	0	0	0	0	0



TABLE 6

## CONTRACTUAL SERVICES - PROFESSIONAL AND OTHER FEES AND OTHER CONTRACTUAL SERVICES

(Budget Code 207 - Other Contractual Services; Budget Code 208 - Professional and Other Fees)

Data Source: SCLAC Forms 7, 8-A, 8-B, 8-C

(Note: These are total expenditures and for some agencies will include Federal, State and other sources of funds.)

Agency	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SCLAC FORMS						EXPENDITURES FROM COMPUTER TAPE	
	Form 8-A Total \$ Amt. Spent for Legal	Form 8-B Total \$ Amt. Spent for Medical	Form 8-C Total \$. Amt. Spent for Other	Source of Funds			\$ Amt. Spent Code 207	\$ Amt. Spent Code 208
				\$ Amt. From State	\$ Amt. From Federal	\$ Amt. From Other		
Env. Sys. Oper., Bd. of Cert. of	0	0	0	0	0	0	125	0
Ethics Commission, State	0	0	0	0	0	0	0	0
Financial Institutions, Bd. of								
Administration	0	0	0	0	0	0	0	0
Bank Examiners	0	0	0	0	0	0	0	0
Consumer Finance	0	0	0	0	0	0	0	0
Foresters, Bd. of Regis. for	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	0	0
Forestry Commission	0	0	3,487	1,868	1,619		5,525	550
Francis Marion College	0	0	33,298	33,298	0	0	0	0
Funeral Services, Board of	0	0	0	0	0	0	0	0
General Services, Division of	0	0	27,378			27,378	18,132	1,574
Governor's Office: Divisions of								
Administration	0	0	188,427	9,916	155,802	22,709	45,292	183,966
Economic Opportunity	0	0	2,148	1,031	1,117	0	1,408	553
Health & Social Development	0	0	33,275	0	26,812	6,463	29,424	13,502
Health & Env. Control, Dept. of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	357,825	382,935
Higher Education, Comm. on	0	0	0	0	0	0	153	0
Higher Ed., Tuition Grants Com.	0	0	0	0	0	0	0	0
Highway Department	79,853	9,244	549,670	0	0	638,767	93,808	404,063
Housing Authority, State	0	0	0	0	0	0	0	438
Human Affairs, Commission on	0	0	6,420	4,107	2,313	0	3,205	0
Industrial Commission	0	0	550	550	0	0	0	550
Insurance Commission	0	0	162,668	162,668	0	0	0	162,668

TABLE 6.

## CONTRACTUAL SERVICES - PROFESSIONAL AND OTHER FEES AND OTHER CONTRACTUAL SERVICES

(Budget Code 207 - Other Contractual Services; Budget Code 208 - Professional and Other Fees)

Data Source: SCLAC Forms 7, 8-A, 8-B, 8-C

(Note: These are total expenditures and for some agencies will include Federal, State and other sources of funds.)

Agency	(1)	(2)	(3)	(4)	(5)	(6)	(7) EXPENDITURES FROM (8) COMPUTER TAPE	
	SCLAC FORMS			Source of Funds			\$ Amt. Spent Code 207	\$ Amt. Spent Code 208
	Form 8-A Total \$ Amt. Spent for Legal	Form 8-B Total \$ Amt. Spent for Medical	Form 8-C Total \$. Amt. Spent for Other	\$ Amt. From State	\$ Amt. From Federal	\$ Amt. From Other		
John De La Howe School	0	1,481	920	1,811	0	590	75	0
Judicial Department	0	0	0	0	0	0	0	969
Juvenile Placement & Aftercare	0	0	0	0	0	0	82	0
Labor Department	6575	0	20,521	4,391	22,705	0	34,729	7,744
Land Resources Conservation Comm.	0	0	2,400	2,100	300	0	7,328	10,353
Lander College	300	0	14,060	14,360	0	0	26,821	1,162
Law Enforcement Div., State (SLED)	0	0	10,490	10,490	0	0	9,367	563
Library, S. C. State	0	0	2,280	1,900	380	0	1,900	408
Medical Examiners, Board of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	3,645	445
Medical University of S. C.	48,276	331,732	1,078,708	1,276,696	58,293	123,727	0	0
Mental Health, Dept. of	0	28,516	48,660	50,625	11,830	14,721	456,097	126,184
Mental Retardation, Dept. of	0	34,340	1,344,333	649,645	729,028	0	1,222,981	133,141
Motor Vehicle Management, Div. of	0	0	0	0	0	0	100	0
Museum Commission	0	0	0	0	0	0	739	0
New Horizons Development Auth.	0	0	300	300	0	0	0	300
Nuclear Advisory Council	0	0	0	0	0	0	0	0
Nursing, Board of	0	0	13,159	13,159	0	0	8,416	493
Nursing Home Adm., Bd. of Exam. for	0	0	0	0	0	0	54	0
Opportunity School (1)	0	0	3,062	0	0	3,062	(1)	(1)
Optometry & Opticianry Bd.	N/Rpt.	N/Rpt.	N/Rpt.	0	0	0	79	0
Parks, Rec. & Tourism, Dept. of	0	0	47,958	2,816	0	45,142	667,074	31,473
Patriot's Point Dev. Authority	1,403	0	387	0	0	1,790	0	0

TABLE 6

## CONTRACTUAL SERVICES - PROFESSIONAL AND OTHER FEES AND OTHER CONTRACTUAL SERVICES

(Budget Code 207 - Other Contractual Services; Budget Code 208 - Professional and Other Fees)

Data Source: SCLAC Forms 7, 8-A, 8-B, 8-C

(Note: These are total expenditures and for some agencies will include Federal, State and other sources of funds.)

Agency	(1)	(2)	(3)	(4)	(5)	(6)	(7) EXPENDITURES FROM (8) COMPUTER TAPE	
	SCLAC FORMS			Source of Funds			\$ Amt. Spent Code 207	\$ Amt. Spent Code 208
	Form 8-A Total \$ Amt. Spent for Legal	Form 8-B Total \$ Amt. Spent for Medical	Form 8-C Total \$. Amt. Spent for Other	\$ Amt. From State	\$ Amt. From Federal	\$ Amt. From Other		
Personnel Division, State	0	0	9,941	7,381	0	2,560	20,449	20,741
Pharmaceutical Exam., Bd. of	0	0	0	0	0	0	0	0
Physical Therapists Bd.	0	0	0	0	0	0	0	0
Podiatry Examiners, Bd. of	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	0	0
Ports Authority, State (1) (2)	0	0	0	0	0	0	(1) (2)	(1) (2)
Probation, Parole & Pardon Bd.	0	0	0	0	0	0	0	0
Psychology, Bd. of Examiners in	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	N/Rpt.	450	0
Public Railways Comm. (1)	0	0	0	0	0	0	(1)	(1)
Public Service Auth. (1) (2)	(1) (2)	(1) (2)	(1) (2)	(1) (2)	(1) (2)	(1) (2)	(1) (2)	(1) (2)
Public Service Commission	0	0	0	0	0	0	30	0
Real Estate Commission	500	0	2,464	2,964	0	0	1,964	697
Research & Statistical Services	0	0	6,330	3,000	3,330	0	670	7,381
Residential Home Builders	0	0	600	600	0	0	0	788
Retirement System	0	604	4,583	5,187	0	0	296	5,187
Sanit., Bd. of Exam. for Regis.	0	0	0	0	0	0	0	0
Second Injury Fund	0	0	0	0	0	0	91	180
Secretary of State	0	0	0	0	0	0	0	0
Social Services, Dept. of	(3)	31,583,528(est)	791,103	(4)	(4)	(4)	728,511	75,895
Social Worker Reg., Bd. of	0	0	0	0	0	0	118	0
Speech Pathology & Audiology	0	0	0	0	0	0	22	0
State College, S. C. (1)	0	1,187	1,600	2,787	0	0	(1)	(1)
Status of Women, Comm. on the	0	0	0	0	0	0	81	0

TABLE 6

## CONTRACTUAL SERVICES - PROFESSIONAL AND OTHER FEES AND OTHER CONTRACTUAL SERVICES

(Budget Code 207 - Other Contractual Services; Budget Code 208 - Professional and Other Fees)

Data Source: SCLAC Forms 7, 8-A, 8-B, 8-C

(Note: These are total expenditures and for some agencies will include Federal, State and other sources of funds.)

Agency	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	SCLAC FORMS						EXPENDITURES FROM COMPUTER TAPE	
	Form 8-A Total \$ Amt. Spent for Legal	Form 8-B Total \$ Amt. Spent for Medical	Form 8-C Total \$. Amt. Spent for Other	Source of Funds			\$ Amt. Spent Code 207	\$ Amt. Spent Code 208
				\$ Amt. From State	\$ Amt. From Federal	\$ Amt. From Other		
Tax Commission	0	0	0	0	0	0	333	0
Tech. & Comp. Ed., State Bd. for	11,738	0	46,656	58,394	0	0	526,071	13,392
Treasurer's Office, State	0	0	0	0	0	0	0	30,621
University of S. C.	0	11,266	1,599,387	488,117	72,896	1,049,640	1,602,007	13,521
Veterans Affairs, Dept. of	0	0	0	0	0	0	0	0
Veterinary Examiners, Bd. of	0	0	0	0	0	0	63	0
Vocational Rehab., Dept. of	0	3,676	142,503	46,053	100,126	0	128,901	20,405
Water Resources Commission	0	0	70,986	67,728	2,890	368	71,662	0
Wildlife & Marine Res., Dept. of	2,000	160	329,182	54,205	148,975	128,162	203,795	44,546
Winthrop College	0	407	3,364	0	1,200	2,571	0	0
Workmen's Compensation Fund	0	0	0	0	0	0	0	0
Youth Services, Dept. of	0	9,232	112,634	13,981	107,885	0	13,854	14,136
TOTALS	159,707	32,105,979	9,002,537	3,956,347	1,598,299	3,338,946	9,125,096	2,256,004
Notes:								
(1) Detail of expenditures not carried on Comptroller's computer records and the agency has no computer tape generating capability.								
(2) Agency not required to report this data under the Accountability Act.								
(3) DSS' expenditures for Legal services are included in Column 3 under Other.								
(4) Source of funds could not be determined by the agency. These cells are excluded from calculation of the column totals.								
N/Rpt. - no reports were received or they were not received in time for inclusion.								

TABLE 7

## SELECTED SUMMARY OF AGENCY EXPENDITURES UNDER BUDGET CLASS 200; CONTRACTUAL SERVICES, FOR THE QUARTER OCTOBER - DECEMBER 1976

(Note: These are total expenditures and for some agencies will include Federal, State, and other sources of funds)

Agency	201: Freight, Express, & Deliveries	203: Telegraph & Telephone	204: Repairs	205: Printing, Binding, & Advertising	206: Water Heat, Light, & Power	209: In-Service Training	210: Data Processing Services State	211: Data Processing Services Other
Accountancy, Board of	\$ 31	\$ 13	\$ 0	\$ 46	\$ 0	\$ 0	\$ 0	\$ 0
Adjutant General	0	2,743	37,727	16	33,527	25	0	0
Adv. Bd. for Rev. of Foster Care	0	276	88	0	0	0	0	0
Adv. Council on Voc. & Tec. Ed.	0	231	0	1,342	0	25	0	0
Aeronautics Commission	0	5,189	27,502	202	5,960	0	0	0
Aging, Commission on	56	2,768	106	973	0	155	0	0
Agriculture, Department of	2,587	8,554	12,410	34,527	2,965	0	4,540	0
Alcohol & Drug Abuse, Comm. on	0	8,542	431	11,345	0	2,415	0	0
Alcoholic Bev. Control Comm.	0	2,423	2,678	31	0	0	0	0
Amer. Rev. Bicentennial Comm.	61	981	0	5,095	143	0	0	0
Arch. Examiners, Board of	0	89	25	2,626	0	0	0	0
Archives & History, Dept. of	0	1,987	900	5,995	0	267	797	0
Arts Commission	205	4,778	1,981	6,429	448	180	0	0
Attorney General	27	9,557	142	7,836	0	320	0	0
Auditor's Office; includes:								
Finance Division	178	4,265	398	88	0	265	0	0
Computer Systems Management	0	0	0	0	0	0	0	0
Financial Data Processing	0	0	0	0	0	0	0	0
Barber Examiners, Board of	0	180	25	0	0	0	0	0
Blind, Commission for the	4,600	22,882	5,173	9	5,254	1,216	0	0
Cemetery Board	0	0	0	0	0	0	0	0
Children's Bureau	0	2,155	449	392	0	90	0	0
Chiropractic Examiners, Bd. of	0	384	44	0	0	0	0	0
Citadel, The	112	35,894	130,886	18,829	122,051	91	0	0
Clark Hill Authority	0	804	0	2,180	147	0	0	0
Clemson University	6,214	227,129	277,975	117,382	622,206	0	0	0

TABLE 7

## SELECTED SUMMARY OF AGENCY EXPENDITURES UNDER BUDGET CLASS 200: CONTRACTUAL SERVICES, FOR THE QUARTER OCTOBER - DECEMBER 1976

(Note: These are total expenditures and for some agencies will include Federal, State, and other sources of funds)

Agency	201: Freight, Express, & Deliveries	203: Telegraph & Telephone	204: Repairs	205: Printing, Binding, & Advertising	206: Water Heat, Light, & Power	209: In-Service Training	210: Data Processing Services State	211: Data Processing Services Other
College of Charleston	\$ 309	\$ 22,127	\$ 0	\$ 2,896	\$ 122,203	\$ 0	\$ 0	\$ 0
Comptroller General	0	1,860	1,599	75	0	25	0	0
Confederate Relic Room	0	96	123	21	0	0	0	0
Consumer Affairs, Dept. of	0	2,821	38	338	0	0	0	0
Contractors' Licensing Board	0	255	95	0	0	0	0	0
Corrections, Dept. of	86	61,394	23,484	1,280	253,239	780	16,185	0
Cosmetic Art Examiners, Bd. of	0	665	100	0	0	0	0	0
Criminal Justice Academy	0	543	4,470	149	13,933	790	0	0
Dairy Commission	0	451	53	0	0	0	361	0
Deaf & Blind, School for the	0	137	163	0	0	0	0	0
Dentistry, Board of	0	641	0	0	0	0	0	0
Development Board, State	200	16,943	19,668	52,636	0	697	0	0
Disaster Preparedness Agency	31	3,674	33	0	206	0	0	0
Education, Department of	2,301	42,080	33,750	31,004	14,172	705	446	0
Educational Television Comm.	5,260	27,104	11,798	3,313	57,081	2,419	0	0
Election Commission, State	352	1,004	133	64,137	0	0	0	0
Employment Security Commission	12,655	111,080	11,180	1,291	25,962	1,284	0	0
Engineering Examiners, Bd. of	20	86	38	6,046	0	0	0	0
Env. Sys. Oper., Bd. of Cert. of	0	0	129	0	0	0	0	0
Ethics Commission, State	0	142	75	1,446	0	180	0	0
Financial Institutions, Bd. of								
Administration	0	0	0	0	0	0	0	0
Bank Examiners	0	580	21	0	0	0	0	0
Consumer Finance	0	176	41	0	0	0	0	0
Foresters, Bd. of Regis. for	0	0	0	31	0	0	0	0
Forestry Commission	90	12,637	5,486	6,572	8,446	0	0	0

TABLE 7

## SELECTED SUMMARY OF AGENCY EXPENDITURES UNDER BUDGET CLASS 200: CONTRACTUAL SERVICES, FOR THE QUARTER OCTOBER - DECEMBER 1976

(Note: These are total expenditures and for some agencies will include Federal, State, and other sources of funds)

Agency	201: Freight, Express, & Deliveries	203: Telegraph & Telephone	204: Repairs	205: Printing, Binding, & Advertising	206: Water Heat, Light, & Power	209: In-Service Training	210: Data Processing Services State	211: Data Processing Services Other
Francis Marion College	\$ 502	\$ 13,604	\$ 0	\$ 6,734	\$ 83,364	\$ 0	\$ 0	\$ 0
Funeral Services, Board of	0	200	0	503	0	0	0	0
General Services, Division of	4,641	771,406	47,838	152,425	193,166	1,243	0	0
Governor's Office: Divisions of								
Administration	368	15,389	527	3,135	227	1,167	8,448	4,441
Economic Opportunity	0	2,465	186	408	0	4,040	0	0
Health and Social Development	0	4,069	344	3,370	0	0	0	0
Health & Env. Cont., Dept. of	5,556	115,706	23,500	29,195	52,641	6,665	0	0
Higher Education, Commission on	0	1,643	349	845	0	140	16,500	0
Higher Ed., Tuition Grants Com.	0	678	0	0	0	0	0	0
Highway Department	9,334	46,176	1,772,897	47,112	142,694	0	0	0
Housing Authority, State	0	1,016	80	545	0	215	0	0
Human Affairs, Commission on	0	3,899	65	9,509	0	662	0	0
Industrial Commission	0	2,667	607	0	0	200	0	0
Insurance Commission	0	6,930	2,668	678	0	0	0	0
John De La Howe School	0	0	0	0	0	0	0	0
Judicial Department	531	2,764	1,001	0	0	225	0	0
Juvenile Placement & Aftercare	0	2,020	52	31	171	0	0	0
Labor Department	0	9,427	630	4,227	0	670	15,053	0
Land Resources Conservation Com.	561	3,284	1,121	2,010	136	24	0	0
Lander College	119	48,785	9,643	16,664	34,997	1,576	14,166	0
Law Enforcement Div., State (SLED)	215	19,324	49,935	35	11,574	3,160	0	0
Library, S. C. State	23	3,166	610	1,999	721	322	0	0
Medical Examiners, Board of	0	526	0	0	367	0	0	0
Medical University of S. C.	3,751	552,969	0	20,463	310,978	0	0	0
Mental Health, Dept. of	0	46,765	23,001	3,587	315,437	12,580	0	0

TABLE 7

## SELECTED SUMMARY OF AGENCY EXPENDITURES UNDER BUDGET CLASS 200: CONTRACTUAL SERVICES, FOR THE QUARTER OCTOBER - DECEMBER 1976

(Note: These are total expenditures and for some agencies will include Federal, State, and other sources of funds)

Agency	201: Freight, Express, & Deliveries	203: Telegraph & Telephone	204: Repairs	205: Printing, Binding, & Advertising	206: Water Heat, Light, & Power	209: In-Service Training	210: Data Processing Services State	211: Data Processing Services Other
Mental Retardation, Dept. of	\$ 2	\$ 60,558	\$ 36,589	\$ 2,340	\$ 166,589	\$ 2,797	\$ 0	\$ 0
Motor Vehicle Management, Div. of	0	303	0	150	0	0	0	0
Museum Commission	0	431	0	1,469	0	0	0	0
New Horizons Development Auth.	0	0	55	0	0	0	0	0
Nuclear Advisory Council	0	287	0	0	0	121	0	0
Nursing, Board of	0	595	306	2,386	0	90	0	0
Nursing Home Admin, Bd of Exam for	0	99	0	0	0	0	0	0
Opportunity School, Wil Lou Gray	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Optometry & Opticianry, Bd. of Examiners in	0	101	0	39	0	0	0	0
Parks, Rec. & Tourism, Dept. of	218	26,410	11,199	252,471	99,315	137	0	0
Patriot's Point Dev. Authority	0	0	0	0	0	0	0	0
Personnel Division, State	76	7,584	1,382	4,177	0	0	0	0
Pharmaceutical Examiners, Bd. of	0	159	59	269	0	0	0	0
Physical Ther., Bd of Exam. & Reg.	0	57	0	0	0	0	0	0
Podiatry Examiners, Board of	0	3	0	0	0	0	0	0
Ports Authority, State	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Probation, Parole & Pardon Bd.	0	2,987	387	0	0	0	0	0
Psychology, Bd. of Exam. in	0	0	0	67	0	0	0	0
Public Railways Commission	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Public Service Authority	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Public Service Commission	0	12,318	1,218	1,410	0	690	0	0
Real Estate Commission	0	779	566	12,389	0	0	0	0
Res. & Stat. Services, Div. of	0	1,333	342	612	0	0	0	0
Residential Home Builders Comm.	0	814	580	0	0	75	0	0
Retirement System	0	2,967	4,119	19	0	0	0	0



TABLE 7

## SELECTED SUMMARY OF AGENCY EXPENDITURES UNDER BUDGET CLASS 200: CONTRACTUAL SERVICES, FOR THE QUARTER OCTOBER - DECEMBER 1976

(Note: These are total expenditures and for some agencies will include Federal, State, and other sources of funds)

Agency	201: Freight, Express, & Deliveries	203: Telegraph & Telephone	204: Repairs	205: Printing, Binding, & Advertising	206: Water Heat, Light, & Power	209: In-Service Training	210: Data Processing Services State	211: Data Processing Services Other
Sanitarians, Bd of Exam for Reg.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Second Injury Fund	0	414	0	0	0	0	0	0
Secretary of State	0	826	1,016	0	0	0	0	0
Social Services, Dept. of	5,983	88,153	7,448	490	10,246	1,273	0	0
Social Worker Regis., Bd. of	0	0	0	0	0	0	0	0
Speech Pathology & Audiology, Board of Examiners in	0	0	0	0	0	0	0	0
State College, S. C.	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0
Status of Women, Comm. on the	0	116	0	0	0	0	0	0
Tax Commission	321	21,465	7,818	4,312	0	0	0	0
Tech. & Comp. Ed., State Bd. of	4,090	16,134	14,630	6,832	2,028	3,936	2,775	0
Treasurer's Office, State	0	1,133	1,424	3,271	0	20	0	0
University of South Carolina (2)	17,786	306,522	71,653	152,798	1,104,829	2,200	1,148	2,352
Veterans Affairs, Dept. of	0	842	6	0	0	0	0	0
Veterinary Examiners, Bd. of	0	204	0	0	0	0	0	0
Vocational Rehab., Dept. of	0	81,062	20,608	235	23,630	1,754	0	0
Water Resources Commission	0	2,955	586	293	316	160	0	0
Wildlife & Marine Res, Dept. of	1,718	42,518	143,807	64,940	44,225	906	42,448	692
Winthrop College (3)	66	61,433	0	16,851	154,865	0	0	0
Workmen's Compensation Fund	0	1,357	225	0	0	60	0	0
Youth Services, Department of	11	22,081	15,580	351	61,538	20	0	0

(1) These agencies do not have a computer tape generating capability nor are they carried on the Comptroller General's detailed records.

(2) The University of South Carolina has also expended \$393,134 under budget code 200: Contractual Services.

(3) Winthrop College has also expended \$7,337 under budget code 200: Contractual Services.

TABLE 8.

SUMMARY OF AGENCY EXPENDITURES FOR BUDGET CODE 600: EQUIPMENT, FOR THE QUARTER OCTOBER--DECEMBER 1976

(Note: These are total expenditures and for some agencies will include Federal, State and other sources of funds.)

[illegible]

TABLE 8.

## SUMMARY OF AGENCY EXPENDITURES FOR BUDGET CODE 600: EQUIPMENT, FOR THE QUARTER OCTOBER-DECEMBER 1976

(Note: These are total expenditures and for some agencies will include Federal, State and other sources of funds.)

AGENCY	601: OFFICE EQUIPMENT	602: MEDICAL EQUIPMENT	603: HOUSEHOLD EQUIPMENT	604: MOTOR VEHICLES & EQUIPMENT	605: NON PASSENGER & INANIMATE EQUIPMENT & LIVESTOCK	606: AIRCRAFT EQUIPMENT	607: EDUCATIONAL EQUIPMENT	608: DATA PROCESSING EQUIPMENT	620: OTHER EQUIPMENT
Citadel, The	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)
Clark Hill Authority	515	0	0	0	0	0	0	0	0
Clemson University	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
College of Charleston	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Comptroller General	5,445	0	0	0	0	0	0	0	0
Confederate Relic Room	0	0	0	0	0	0	30	0	0
Consumer Affairs, Department of	538	0	0	0	0	0	0	0	0
Contractors' Licensing Board	0	0	0	0	0	0	0	0	0
Corrections, Department of	15,263	1,336	19,055	89,764	7,043	0	1,131	150	6,531
Cosmetic Art Examiners, Bd of	0	0	0	0	0	0	0	0	0
Criminal Justice Academy	6,971	0	435	3,300	0	0	5,345	0	0
Dairy Commission	331	0	0	0	0	0	0	0	0
Deaf & Blind, School for the	53	0	0	0	0	0	0	0	0
Dentistry, Board of	0	0	0	0	0	0	0	0	0
Development Board, State	2,151	0	0	0	0	0	0	0	0
Disaster Preparedness Agency	696	0	0	0	0	0	0	0	1,597
Education, Department of	11,057	0	0	982,196	0	0	1,994,887	0	5,707
Education Television Commission	7,316	0	0	476	0	0	59,354	0	0
Election Commission, State	35	0	0	0	0	0	0	0	0
Employment Security Commission	146,138	0	0	0	0	0	0	0	425
Engineering Examiners, Board of	47	0	0	0	0	0	0	0	0
Env. Systems Operators, Bd. of Cert. of	2,516	0	0	0	0	0	0	0	0
Ethics Commission, State	5,984	0	0	0	0	0	0	0	0

TABLE '8.

## SUMMARY OF AGENCY EXPENDITURES FOR BUDGET CODE 600: EQUIPMENT, FOR THE QUARTER OCTOBER-DECEMBER 1976

(Note: These are total expenditures and for some agencies will include Federal, State and other sources of funds.)

AGENCY	601: OFFICE EQUIPMENT	602: MEDICAL EQUIPMENT	603: HOUSEHOLD EQUIPMENT	604: MOTOR VEHICLES & EQUIPMENT	605: NON-PASSENGER & INANIMATE EQUIPMENT & FURNITURE	606: AIRCRAFT EQUIPMENT	607: EDUCATIONAL EQUIPMENT	608: DATA PROCESSING EQUIPMENT	609: OTHER EQUIPMENT
Financial Institutions, Board of	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration	0	0	0	0	0	0	0	0	0
Bank Examiners	0	0	0	0	0	0	0	0	0
Consumer Finance	0	0	0	0	0	0	0	0	0
Foresters, Board of Registration for	0	0	0	0	0	0	0	0	0
Forestry Commission	669	0	0	0	14,023	0	0	0	6,402
Frances Marion College	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Funeral Services, Board of	0	0	0	0	0	0	0	0	0
General Services, Div. of	968	0	0	3,645	0	0	0	0	6,063
Governor's Office: Div. of									
Administration	3,287	0	0	0	0	0	0	0	0
Economic Opportunity	0	0	0	0	0	0	0	0	0
Health & Social Development	4,070	0	0	0	0	0	0	0	0
Health & Env. Control Department of	138,146	124,414	1,621	3,690	0	0	12,446	401	112,535
Higher Education, Commission on	218	0	0	0	0	0	0	0	0
Higher Ed., Tuition Grants Committee	143	0	0	0	0	0	0	41	0
Highway Department	14,790	0	0	6,277	93,468	0	0	0	66,382
Housing Authority	0	0	0	0	0	0	0	0	0
Human Affairs, Commission on	1,263	0	0	0	0	0	0	0	0
Industrial Commission	2,602	0	0	0	0	0	0	0	0
Insurance Commission	2,275	0	0	0	0	0	0	150	0
John De La Howe School	0	0	0	0	275	0	0	0	0
Judicial Department	4,612	0	0	0	0	0	19,642	0	0

TABLE 8.

## SUMMARY OF AGENCY EXPENDITURES FOR BUDGET CODE 600: EQUIPMENT, FOR THE QUARTER OCTOBER-DECEMBER 1976

(Note: These are total expenditures and for some agencies will include Federal, State and other sources of funds.)

AGENCY	601: OFFICE EQUIPMENT	602: MEDICAL EQUIPMENT	603: HOUSEHOLD EQUIPMENT	604: MOTOR VEHICLES & EQUIPMENT	605: NON PASSENGER & INANIMATE EQUIPMENT & LIVESTOCK	606: AIRCRAFT EQUIPMENT	607: EDUCATIONAL EQUIPMENT	608: DATA PROCESSING EQUIPMENT	620: OTHER EQUIPMENT
Juvenile Placement & Aftercare, Dept. of	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Labor Department	4,715	0	0	0	0	0	283	0	451
Land Resources Conservation Commission	1,000	0	0	0	0	0	0	0	0
Lander College	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Law Enforcement Division, State (SLED)	560	0	0	30,455	13	0	0	0	13,991
Library, S. C. State	364	0	0	0	0	0	45,894	0	0
Medical Examiners, Board of	0	0	0	0	0	0	0	0	0
Medical University of S. C.	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Mental Health, Dept. of	20,510	22,931	18,117	25,576	0	0	10,201	3,103	25,377
Mental Retardation, Department of	15,206	29,341	53,623	7,118	4,548	0	9,742	0	25,886
Motor Vehicle Management, Division of	604	0	0	167,722	0	0	0	0	0
Museum Commission (3)	395	0	0	0	0	0	318	0	0
New Horizons Development Authority	0	0	0	0	0	0	0	0	301
Nuclear Advisory Council	0	0	0	0	0	0	0	0	0
Nursing, Board of	399	0	0	0	0	0	214	0	0
Nursing Home Admin., Bd. of Examiners for	0	0	0	0	0	0	0	0	0
Opportunity School, Wil Lou Gray	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Optometry & Opticianary Board of Examiners in	0	0	0	0	0	0	0	0	0
Parks, Recreation & Tourism, Dept. of	6,881	0	11,927	16,440	0	0	2,613	0	7,156
Patriots' Point Development Authority	0	0	0	0	0	0	0	0	0
Personnel Division	5,368	0	0	0	0	0	0	0	0
Pharmaceutical Examiners, Board of	1,987	0	0	0	0	0	0	0	0
Physical Therapists, Bd. of Exam. & Regis. for	0	0	0	0	0	0	0	0	0

TABLE 8.

SUMMARY OF AGENCY EXPENDITURES FOR BUDGET CODE 600; EQUIPMENT, FOR THE QUARTER OCTOBER-DECEMBER 1976

(Note: These are total expenditures and for some agencies will include Federal State, and other sources of funds.)

[illegible]

TABLE 8.

SUMMARY OF AGENCY EXPENDITURES FOR BUDGET CODE 600: EQUIPMENT, FOR THE QUARTER OCTOBER-DECEMBER 1976

(Note: These are total expenditures and for some agencies will include Federal, State, and other sources of funds)

[illegible]

SUMMARY OF QUARTERLY EXPENDITURES FOR BUDGET CODE 600: EQUIPMENT,  
FOR UNIVERSITIES, COLLEGES AND TECHNICAL COLLEGES, OCT.-DEC. 1976

(Note: These are total expenditures and will include  
Federal, State and other sources of funds.)

AGENCY	600:* EQUIPMENT	601: OFFICE EQUIPMENT	602: MEDICAL EQUIPMENT	603: HOUSEHOLD EQUIPMENT
Citadel, The	\$ -0-	\$ 15,019	\$ -0-	\$ 14,228
Clemson University	-0-	-0-	-0-	-0-
College of Charleston	-0-	-0-	-0-	-0-
Francis Marion College	-0-	-0-	-0-	-0-
Lander College	-0-	13,345	-0-	-0-
Medical University	-0-	-0-	-0-	-0-
State College, S. C.	(1)	(1)	(1)	(1)
Tec & Comp. Ed., State Bd of	-0-	22,225	-0-	-0-
University of S. C.	287,260	-0-	368	56,275
Winthrop College	385	-0-	-0-	-0-

AGENCY	604: MOTOR VEHICLES & EQUIPMENT	605: NON PASSENGER & INANIMATE EQUIPMENT, & LIVESTOCK	606: AIRCRAFT EQUIPMENT	607: EDUCATIONAL EQUIPMENT
Citadel, The	\$ -0-	\$ -0-	\$ -0-	\$ 30,057
Clemson University	-0-	300	-0-	-0-
College of Charleston	550	-0-	-0-	138,549
Francis Marion College	-0-	-0-	-0-	-0-
Lander College	-0-	-0-	-0-	15,740
Medical University	-0-	-0-	-0-	-0-
State College, S. C.	(1)	(1)	(1)	(1)
Tec & Comp. Ed., State Bd of	6,505	-0-	-0-	591,749
University of S. C.	309	-0-	-0-	614,933
Winthrop College	-0-	-0-	-0-	-0-

AGENCY	608: DATA PROCESSING EQUIPMENT	614:** LIBRARY BOOKS HIGHER EDUCATION	615:** HIGHER EDUCATION EQUIPMENT	620: OTHER EQUIPMENT
Citadel, The	\$ -0-	\$ -0-	\$ -0-	\$ 8,527
Clemson University	-0-	369,769	595,188	-0-
College of Charleston	-0-	34,713	-0-	-0-
Francis Marion College	-0-	91,223	32,692	139
Lander College	-0-	59,713	-0-	4,886
Medical University	-0-	57,590	925,722	-0-
State College, S. C.	(1)	(1)	(1)	(1)
Tec & Comp. Ed., State Bd of	-0-	19,526	-0-	625
University of S. C.	38,358	-0-	8,788	43,348
Winthrop College	-0-	177,497	-0-	-0-

\*600 Apparently is an internal code used by Winthrop & U.S.C.

\*\*614 and 615 are additional codes to be used by colleges and universities only.

(1) This agency does not have computer tape generating capabilities and the agency is not carried on the Comptroller General's records in detail.



I. DESCRIPTION OF TABLE 9. Top 100 Commercial Vendors Receiving Payments from the State.

- A. Table 9 lists the "Top 100" commercial vendors based on the amount of funds paid to them by the State during the quarter October-December 1976. This table was prepared from a computer printout designed by the Audit Council. The original printout actually lists the "Top 200" in exactly the same format as the table.
- B. The first column on the printout has 26 spaces, therefore, some of the vendor names are truncated. The second column shows the total amount the vendor received from the State during the quarter. The third column in the future will show the amount the vendor has received to date for the fiscal year.

II. ANALYSIS OF TABLE 9.

- A. Problem. The rank-order of the list is not totally accurate since the State does not have a unique identifier for each commercial vendor, such as the Federal Employer Identification Number. The computer program sorts and cumulates on all recorded expenditures by the name of the payee. Depending on how the payee's name is spelled on each check, the name will appear in more than one place in the list. For example, the computer program will treat "Exxon", "Exxon Co.," and "Exxon Company" as three different companies. This means that the printout listing must then be reviewed by an analyst and the figures totaled manually whenever a payee appears under multiple spellings. The rank-order must then also be re-done manually.

Inaccuracies in Table 9 occur because if there are six ways to spell a company's name on a check but only five of them appear in the "Top 200" printout listing, the total figure shown in Table 9 will be an understatement. Possible solutions to this problem are currently being sought.

TABLE 9

TOP 100 COMMERCIAL VENDORS RECEIVING PAYMENTS FROM THE STATE DURING THE QUARTER OCTOBER - DECEMBER 1976

Vendor Name	\$ Amt. Recd. From State This Qtr.	\$ Amt. Recd. From State This FY	Vendor Name	\$ Amt. Recd. From State This Qtr.	\$ Amt. Recd. From State This FY
1. Exxon Company	2,500,195.00		30. U. S. Construction Company	360,162.00	
2. Southern Bell	1,700,000.00		31. Inland Bridge Company Inc.	347,029.08	
3. Congaree Construction	1,613,969.00		32. F. A. Triplett Inc.	347,029.08	
4. ARA Services	1,459,849.72		33. Department of Transport	346,256.39	
5. R. H. Elliott	1,457,684.00		34. Southern Roadbuilders	340,980.38	
6. Epting-Ballenger Corporation	1,383,592.92		35. Standard Savings	340,000.00	
7. Satterfield Construction	1,231,902.00		36. R. B. Pond Construction Company	338,852.00	
8. J. F. Cleckley and Co.	1,186,475.78		37. Dickerson Inc.	335,296.26	
9. Postmaster	1,099,184.00		38. R. F. Goodson Construction Company	332,394.08	
10. Sloan Construction	939,171.00		39. Banks Construction Company	314,156.55	
11. IBM	896,712.00		40. Whitmyer Brothers Inc.	288,699.69	
12. S. C. Electric & Gas	894,946.00		41. A. M. Tuck Inc.	272,496.00	
13. Theo Bros. Construction Company (1)	872,954.00		42. George A. Creed & Son	270,761.80	
14. Thomas Built Buses Inc.	817,396.66		43. Xerox Corporation	257,898.00	
15. James T. Triplett Inc.	748,146.92		44. Prismo Universal Corporation	248,558.22	
16. General Stores	746,622.38		45. California Computer Inc.	248,107.16	
17. McCrory-Sumwalt Construction	715,991.00		46. Smith Grading & Paving	247,019.04	
18. Cecil's Inc.	642,997.00		47. Hunter Brothers Inc.	230,247.73	
19. E. E. Dargan	597,828.12		48. Henderson Advertising	226,279.00	
20. Supply Depot	573,773.29		49. L-J Inc.	220,824.01	
21. MacDougald Construction Company	561,954.00		50. Sanders Brothers Construction Company	220,233.98	
22. Theo Bros. Construction Company (1)	553,175.00		51. R. L. Bryan Company	210,545.00	
23. Edisto Asphalt Inc.	527,434.27		52. Richland Memorial Hospital	210,228.57	
24. Thrift Bros. Inc.	494,153.00		53. Mrs. Evelyn D. Taylor	200,000.00	
25. Sharpe Construction Inc.	487,042.64		54. Carolina Bridge Company	198,653.82	
26. Delay & Daniels Inc.	425,000.00		55. Western Carolina Construction	193,724.50	
27. Duke Power Company	417,220.87		56. Asphalt Products Corporation	183,426.06	
28. Republic Contracting Company	377,944.39		57. Thomas C. Brown Agency	177,105.50	
29. Blue Cross/Blue Shield	374,273.09		58. Reeves Brothers Construction Company	175,088.24	

(1) Total amount for Theo Brothers Construction = \$1,406,129.00 which ranks the company #6.

TABLE 9

## TOP 100 COMMERCIAL VENDORS RECEIVING PAYMENTS FROM THE STATE DURING THE QUARTER OCTOBER - DECEMBER 1976

Vendor Name	\$ Amt. Recd. From State This Qtr.	\$ Amt. Recd. From State This FY	Vendor Name	\$ Amt. Recd. From State This Qtr.	\$ Amt. Recd. From State This FY
59. International Paper	166,179.00		87. Palmetto Construction	100,000.00	
60. Auto Insurance Plans Services	157,868.62		88. Laberne Manufacturing Company	100,000.00	
61. Sherman Construction Company	154,419.30		89. Thorngate Uniform Inc.	99,337.30	
62. Banks Construction Company	153,255.35		90. Columbia Office Supply	98,775.97	
63. Peek Pavement Markings	148,905.30		91. Piggly Wiggly	97,385.60	
64. Seaco Inc.	148,614.08		92. Moore Business Forms	97,329.52	
65. Willis Construction Company	144,073.62		93. Mason Construction Company	96,850.13	
66. Benson Chrysler Plymouth	137,224.28		94. Copeland Construction Company	94,567.25	
67. Swain Construction Company	135,383.15		95. Rose Quality Paints	93,750.00	
68. Babcock Center for Retarded	129,633.80		96. Western Carolina Tractor	93,640.74	
69. A. T. Sistare Construction	129,137.49		97. State Printing Company	92,473.22	
70. American Science & Engineering Company	125,000.00		98. Macon Prestressed Concrete	90,615.20	
71. Heywood-Wakefield Company	124,770.38		99. C. L. Benton and Son Inc.	90,186.79	
72. Hunter Brothers Inc.	124,233.95		100. Charles H. Craig Construction	90,075.00	
73. General Electric Company	122,016.63		101. The Charles Lea Center	89,738.15	
74. Coastal Inst. Dist.	121,405.25		102. Lockwood Greene Engineer	88,367.17	
75. Blackmon Construction Company	120,987.27		103. Coastal Center	87,089.68	
76. Knox-Rivers Construction Company	120,737.35				
77. Ashmore Brothers Inc.	120,643.35				
78. Fisher Scientific Company	114,279.76				
79. The Colonial Cup	111,860.00				
80. Stechert MacMillan Inc.	111,192.53				
81. F. W. Faxon Company Inc.	104,846.60				
82. A. J. Kellos Construction	102,000.00				
83. The Fechheimer Brothers	101,649.08				
84. Miller Tire Service	100,895.97				
85. Gulf Oil Corporation	100,363.42				
86. Harbour Town Inc. of Myrtle	100,000.00				

## I. DESCRIPTION OF LEGISLATIVE BUDGET INFORMATION REPORT - LEVEL I-A.

- A. In FY 77-78 the Level I-A Budget Report will provide a simple brief document which shows the total amount of funds available to each agency, how much has been spent - and for what purposes. In addition, the Audit Council will have on file this same data arrayed in a variety of different levels and types of aggregation. Since the Fiscal Accountability Act reporting requirements were not mandated to be implemented until the second quarter, all of the data for FY 76-77 could not be captured.
- B. The first column is a list of State agencies which either can generate their own computer tape, or the detail of their financial transactions is carried on the Comptroller General's computer system. There are three agencies that do not have a computer tape generating capability, are not carried on the Comptroller's system in detail, and are required to comply with the Accountability Act's reporting procedures. These agencies are Wil Lou Gray Opportunity School, the Public Railways Commission, and South Carolina State College. State College is currently installing a new computer system and will soon have a tape generating capability. These three agencies do not appear on the computer printout.

The accounts under the Miscellaneous Section of the Appropriations Bill also appear because it was assumed that the General Assembly would find this capability useful. However, the appropriated amounts could not be verified in time for printing. In the future the entire list will be in alphabetical order.

- C. The data for the column titled "State Appropriated Funds" were obtained from the Comptroller's records as of March 1977. However, the expenditures data are from December 1976. Also, the expenditures reflect all funds regardless of source. Therefore, in those agencies where large expenditures appear and no State Appropriations are shown, the expenditures are from Federal or other fund sources.

## II. ANALYSIS OF BUDGET INFORMATION REPORT - LEVEL I-A.

- A. Problem. There are 140 accounts carried in detail on the Comptroller General's computer system. Excepting the three agencies cited above, all of the remaining "Lump Sum" agencies have a computer tape generating capability. The Comptroller's office has developed programs for showing the detail of budgeted amounts for 140 accounts to begin with FY 77-78. The "Lump Sum" agencies, with the exception of the Department of Social Services, have indicated that they could provide the same data in the format necessary for producing the various types of Legislative Budget Information Reports if required to do so.
- B. Problem. The Accountability Act currently only requires that agencies report on their State appropriated funds. It does not require accountability for Federal funds, Earned funds, or any others. Without this data a meaningful comparison cannot be made between the total funds available to an agency and the agency's expenditures.

LEGISLATIVE AUDIT COUNCIL  
LEGISLATIVE BUDGET INFORMATION REPORT - LEVEL I-A  
FOR THE PERIOD 07/01/76 THRU 12/31/76

FISCAL YEAR 76-77  
RUN DATE 02/17/77  
PAGE 1

## BUDGET CODE CATEGORY 0100 - PERSONAL SERVICES

STATE AGENCIES	FY 76-77 APPROPRIATED STATE FUNDS	OTHER FUNDS	TRANSFERS AND OTHER BUDGET CHANGES	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXPEND
JUDICIAL DEPARTMENT	1,958,589			583,011.68			
LIEUTENANT GOVERNOR	Not Available			14,318.70			
SECRETARY OF STATE	220,755			50,398.95			
COMPTROLLER GENERAL	1,357,205			316,037.09			
ATTORNEY GENERAL	1,795,506			436,215.19			
STATE TREASURERS OFFICE	356,202			86,237.69			
ADJUTANT GENERAL	328,580			151,805.01			
ELECTION COMMISSION	1,368,850			520,421.28			
LAW ENFORCEMENT-GEN LAW E	2,978,400			728,674.33			
DIVISION OF ADMINISTRATION	620,820			502,543.17			
MANSTON & GROUNDS	52,388			11,858.28			
FINANCE DIVISION-ADMINIST	1,371,344			322,250.62			
RESEARCH & STATISTICAL SE	273,399			73,029.13			
GEN SERV-ADMINISTRATION	2,284,966			975,180.01			
RETIREMENT	780,554			189,573.84			
PERSONNEL	963,559			292,231.10			
ECONOMIC OPPORTUNITY	55,113			53,323.42			
HEALTH & SOCIAL DEVELOPME	155,973			161,989.50			
DIV OF MOTOR VEHICLE MANA	60,467			22,694.27			
UNIVERSITY OF S. C.	Not Available			17,011,417.75			
THE CITADEL	Not Available			1,489,012.93			
CLEMSON UNIVERSITY	Not Available			7,606,561.20			
WINSTON-SALEM COLLEGE	Not Available			2,001,274.91			
MEDICAL UNIVERSITY	Not Available			12,513,755.48			
FRANCIS MARION COLLEGE	Not Available			791,643.61			
COLLEGE OF CHARLESTON	Not Available			1,184,166.20			
LANDER COLLEGE	Not Available			1,595,704.01			
HIGHER EDUCATION COMM	369,060			87,060.06			
HIGH ED TUITION GRANTS CO	57,160			12,502.74			
EDUCATION DEPARTMENT	8,792,823			2,642,414.11			
TECHNICAL & COMP EDUC IN	23,687,556			7,482,392.22			
EDUCATIONAL TELEVISION CO	3,041,808			769,620.16			
ADV COUNCIL VOC & TEC ED	Not Available			9,065.60			
ARCHIVES & HISTORY DEPT	1,027,754			267,642.93			
CONFEDERATE RELIC ROOM	32,796			7,671.36			
STATE LIBRARY	450,612			102,344.59			
ARTS COMMISSION	281,287			169,809.36			
MUSEUM COMMISSION	67,006			14,654.60			
HEALTH & ENVIRON CONTROL	15,818,631			7,377,195.60			
MENTAL HEALTH DEPARTMENT	33,724,946			9,901,116.99			
MENTAL RETARDATION DEPT	19,959,169			6,697,967.46			
ALCOHOL & DRUG ABUSE COMM	520,664			251,524.47			
SOCIAL SERVICES DEPARTMENT	13,626,886			8,208,394.26			
VOCATIONAL REHABILITATION	2,495,861			2,787,548.83			

LEGISLATIVE AUDIT COUNCIL  
LEGISLATIVE BUDGET INFORMATION REPORT - LEVEL 1-A  
FOR THE PERIOD 07/01/76 THRU 12/31/76

FISCAL YEAR 76-77  
RUN DATE 02/17/77  
PAGE 3

## BUDGET CODE CATEGORY 0100 - PERSONAL SERVICES

STATE AGENCIES	FY 76-77 APPROPRIATED STATE FUNDS	OTHER FUNDS	TRANSFERS AND OTHER BUDGET CHANGES	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXPEND
ENVIRON SYS OPR BD OF CER	26,085			6,030.76			
ARCHITECTURAL EXAM BD	7,955			1,813.64			
NURSING BOARD	136,725			27,192.09			
SPEECH PATH & AUDI EXAM B	800			665.16			
RESIDENTIAL HOME HLDRS CO	57,699			12,307.35			
CONSUMER AFFAIRS COMM	226,140			49,133.08			
NUCLEAR ADVISORY COUNCIL	31,518			7,127.56			
STATE ETHICS COMMISSION	Not Available			7,403.68			
ACCOUNTANCY BOARD	16,000			1,507.66			
HARDER EXAMINERS BOARD	35,654			7,690.36			
CHIROPRACTIC EXAMINERS BD	2,680			651.90			
COSMETIC ART EXAMINERS BD	77,845			14,664.92			
DENTISTRY BOARD	14,900			4,388.36			
FUNERAL SERVICES BOARD	18,300			4,152.94			
MEDICAL EXAMINERS BOARD	58,370			17,101.15			
OPTOMETRY & OPTICIANRY BD	5,500			2,084.98			
PHARMACEUTICAL EXAMINERS	34,125			6,027.66			
PHYSICAL THERAPIST EXAM B	0			125.00			
VETERINARY MEDICAL EXAM B	2,705			2,235.00			
MENTAL HEALTH COMMITTEE	Not Available			1,859.56			
EDUCATION STUDY COMMITTEE	Not Available			515.00			
CONTIN COM RETIREMENT SYS	Not Available			936.00			
AGRICULTURE STDY COMMITTE	Not Available			1,103.14			
FOREST STUDY COMMITTEE	Not Available			200.00			
WATER RESOURCES STUDY COM	Not Available			175.00			
INSURANCE LAW STDY COMM	Not Available			825.00			
S C CRIME STUDY COMMITTEE	Not Available			400.00			
COMMITTEE ON TOURISM	Not Available			500.00			
STATE REORGANIZATION COMM	Not Available			2,692.74			
STATUS OF WOMEN COMMISSIO	Not Available			300.00			
JI LEG COM NAR & CONT SUB	Not Available			2,338.00			
WORKMEN'S COMP STUDY COMM	Not Available			1,253.83			
TAX STUDY COMMISSION	Not Available			1,875.00			
TEXTILE STUDY COMMITTEE	Not Available			3,283.05			
USE REP MEMBERSHIP RES CO	Not Available			5,715.57			
ST EMPLOYEE EMPLOYMENT CO	Not Available			100.00			
AUTO LIAB INS STDY COM	Not Available			4,720.00			
COM STDY JUDICIAL SYSTEM	Not Available			25.00			
NURSING HOME STUDY COM	Not Available			25.00			
COM STDY PUB PRI SERV-AGN	Not Available			2,860.36			
COM OIL GAS DRILL PUB LAN	Not Available			2,217.28			
PUB TRANSPORTATION STDY CO	Not Available			2,307.66			
FUEL ALLOC/ENERGY ADV CNC	Not Available			1,610.00			
ELECTION LAWS STUDY COMM	Not Available			175.00			

LEGISLATIVE AUDIT COUNCIL  
LEGISLATIVE BUDGET INFORMATION REPORT - LEVEL 1-A  
FOR THE PERIOD 07/01/76 THRU 12/31/76

FISCAL YEAR 76-77  
RUN DATE 02/17/77  
PAGE 4

## BUDGET CODE CATEGORY 0100 - PERSONAL SERVICES

STATE AGENCIES	FY 76-77 APPROPRIATED STATE FUNDS	OTHER FUNDS	TRANSFERS AND OTHER BUDGET CHANGES	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXPEND
COMM UNIF ST LAWS-TRAVEL	Not Available			525.00			
PUB UTIL ELEC RATE STUDY CO	Not Available			300.00			
HIGHER EDUCATION STUDY COM	Not Available			425.00			
HIGHWAY DEPARTMENT	Not Available			13,786,691.19			
EMPLOYMENT SECURITY COMM	Not Available			2,914,549.46			
STATE TOTALS				68,947,890.10			

## BUDGET CODE CATEGORY 0200 - CONTRACTUAL SERVICES

JUDICIAL DEPARTMENT	233,600			60,149.39			
LIEUTENANT GOVERNOR	Not Available			938.87			
SECRETARY OF STATE	8,590			2,549.07			
COMPTROLLER GENERAL	15,400			5,592.13			
ATTORNEY GENERAL	210,204			222,926.13			
STATE TREASURERS OFFICE	97,000			37,107.00			
ADJUTANT GENERAL	153,414			89,170.44			
ELECTION COMMISSION	117,515			75,091.34			
LAW ENFORCEMENT-GEN LAW E	621,383			140,841.58			
DIVISION OF ADMINISTRATIO	128,893			302,153.85			
MANSION & GROUNDS	12,000			2,091.53			
FINANCE DIVISION-ADMINIST	86,996			19,626.97			
RESEARCH & STATISTICAL SE	54,279			12,979.55			
GEN SERV-AGENCY SERVICES	1,148,411			1,226,340.70			
RETIREMENT	70,116			15,464.80			
PERSONNEL	109,860			21,865.87			
ECONOMIC OPPORTUNITY	39,288			15,297.29			
HEALTH & SOCIAL DEVELOPME	139,855			63,473.65			
MOTOR VEHICLE MANAGEMENT	15,460			1,611.96			
UNIVERSITY OF S. C.	Not Available			3,976,940.46			
THE CITADEL	Not Available			422,284.93			
CLEMSON UNIVERSITY	Not Available			3,158,297.08			
WINTHROP COLLEGE	Not Available			282,822.30			
MEDICAL UNIVERSITY	Not Available			1,090,869.13			
FRANCIS MARION COLLEGE	Not Available			119,268.41			
COLLEGE OF CHARLESTON	Not Available			172,849.41			
LANDER COLLEGE	Not Available			175,625.37			
HIGHER EDUCATION COMM	57,252			22,613.30			
HIGH ED TUITION GRANTS CO	12,000			1,438.76			
EDUCATION DEPARTMENT	583,019			428,480.81			
TECHNICAL & COMP EDUC BD	1,651,312			614,582.25			
EDUCATIONAL TELEVISION CO	3,043,101			908,949.26			
DEAF & BLIND SCHOOL	221,701			301.10			

## BUDGET CODE CATEGORY 0200 - CONTRACTUAL SERVICES

STATE AGENCIES	FY 76-77 APPROPRIATED STATE FUNDS	OTHER FUNDS	TRANSFERS AND OTHER BUDGET CHANGES	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXPEND
ADV COUNCIL VOC & TEC ED	Not Available			5,623.10			
ARCHIVES & HISTORY DEPT	78,690			22,325.13			
CONFEDERATE RELIC ROOM	2,927			683.95			
STATE LIBRARY	33,157			10,100.23			
ARTS COMMISSION	229,040			121,351.94			
MUSEUM COMMISSION	79,060			5,277.23			
HEALTH & ENVIRON CONTROL	1,383,511			1,401,234.32			
MENTAL HEALTH DEPARTMENT	2,647,927			1,085,218.96			
MENTAL RETARDATION DEPT	3,860,694			1,650,965.79			
ALCOHOL & DRUG ABUSE COMM	56,344			118,142.33			
SOCIAL SERVICES DEPARTMEN	3,337,849			1,430,490.69			
VOCATIONAL REHABILITATION	324,475			383,060.68			
JOHN DE LA HOWE SCHOOL	88,411			75.00			
CHILDRENS BUREAU	46,850			10,604.93			
BLIND COMMISSION	91,834			138,035.67			
HOUSING AUTHORITY	42,290			4,045.83			
HUMAN AFFAIRS COMM	34,143			29,631.36			
FOSTER CARE REVIEW BDS SY	52,553			3,351.70			
CORRECTIONS DEPARTMENT	2,527,976			520,459.59			
PROBATION PAROLE PARDON B	208,574			41,158.56			
JUV PLACEMENT & AFTERCARE	78,414			18,464.00			
YOUTH SERVICES DEPARTMENT	383,060			257,287.49			
LAW ENF TRAINING COUNCIL	Not Available			110,134.56			
VETERANS AFFAIRS DEPT	17,150			2,246.26			
INDUSTRIAL COMMISSION	36,156			13,196.01			
DEVELOPMENT BOARD	858,064			168,950.24			
DISASTER PREPAREDNESS AGC	32,285			10,805.97			
AGING COMMISSION	13,554			29,782.91			
WORKMENS COMPENSATION FUN	30,113			7,327.32			
SECOND INJURY FUND	Not Available			2,434.71			
AGRICULTURE DEPARTMENT	279,864			127,391.52			
FORESTRY COMMISSION	184,096			76,275.84			
CLEMSON UNIV PUB SERV ACT	788,537			489,008.66			
LAND RESOURCES CONSRV COM	120,199			45,692.13			
WILDLIFE & MARINE RES DEP	458,975			648,383.43			
PARKS RECREATION & TOURS	201,062			1,121,278.60			
WATER RESOURCES COMMISSIO	231,075			86,524.33			
AMER REVOLUTION BNCL COM	Not Available			10,997.81			
CLARK HILL AUTHORITY	72,198			13,776.91			
NEW HORIZONS DEV AUTHORITY	68,479			577.98			
DAIRY COMMISSION	27,700			9,102.44			
INSURANCE DEPARTMENT	517,290			186,705.28			
CONTRACTORS LICENSING BD	20,389			4,709.86			
LABOR DEPARTMENT	134,116			118,711.21			



LEGISLATIVE AUDIT COUNCIL  
LEGISLATIVE BUDGET INFORMATION REPORT - LEVEL 1-A  
FOR THE PERIOD 07/01/76 THRU 12/31/76

FISCAL YEAR 76-77  
RUN DATE 02/17/77  
PAGE 6

## BUDGET CODE CATEGORY 0200 - CONTRACTUAL SERVICES

STATE AGENCIES	FY 76-77 APPROPRIATED STATE FUNDS	OTHER FUNDS	TRANSFERS AND OTHER BUDGET CHANGES	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXPEND
PUBLIC SERVICE COMMISSION	385,415			66,605.55			
AERONAUTICS COMMISSION	114,088			55,706.24			
TAX COMMISSION	739,834			199,044.67			
ALCOHOLIC BEV CONTROL COM	43,714			9,314.17			
FORESTERS REGISTRATION BD	1,625			31.20			
ENGINEERING EXAMINERS BD	15,079			7,065.21			
REGISTERED SANITARIANS BD	3,250			46.46			
PSYCHOLOGY BOARD OF EXAM	1,310			600.50			
CEMETERY BOARD	500			122.20			
REAL ESTATE COMMISSION	69,200			19,650.46			
ADMINISTRATION	2,000			337.68			
BANK EXAMINING	92,873			24,109.07			
CONSUMER FINANCE	46,000			8,853.05			
NURSING HOME LIC EXAM BD	3,105			224.45			
SOCIAL WORKERS REG BD	1,800			117.03			
ENVIRON SYS OPR BD OF CER	6,460			479.62			
ARCHITECTURAL EXAM BD	14,510			3,419.97			
NURSING BOARD	79,950			14,370.28			
SPEECH PATH & AUDI EXAM B	2,245			190.16			
RESIDENTIAL HOME BLDGS CO	18,400			4,945.30			
CONSUMER AFFAIRS COMM	34,408			5,534.48			
NUCLEAR ADVISORY COUNCIL	14,775			1,599.75			
STATE ETHICS COMMISSION	Not Available			3,607.53			
ACCOUNTANCY BOARD	234,400			1,418.99			
BARBER EXAMINERS BOARD	19,079			2,671.37			
CHIROPRACTIC EXAMINERS BD	3,456			1,000.01			
COSMETIC ART EXAMINERS BD	70,000			10,982.05			
DENTISTRY BOARD	29,100			5,974.16			
FUNERAL SERVICES BOARD	14,800			3,941.73			
MEDICAL EXAMINERS BOARD	71,800			6,788.20			
OPTOMETRY & OPTICIANRY BD	7,850			2,332.92			
PHARMACEUTICAL EXAMINERS	13,025			1,837.07			
PHYSICAL THERAPIST EXAM B	2,850			213.27			
PODIATRY EXAMINERS BOARD	165			3.20			
VETERINARY MEDICAL EXAM B	3,413			678.54			
JUDICIAL COUNCIL	Not Available			5,800.00			
MENTAL HEALTH COMMITTEE	Not Available			1,350.62			
EDUCATION STUDY COMMITTEE	Not Available			1,188.79			
AGRICULTURE STUDY COMMITTEE	Not Available			1,330.91			
FOREST STUDY COMMITTEE	Not Available			520.80			
WATER RESOURCES STUDY COM	Not Available			311.00			
INSURANCE LAW STUDY COMM	Not Available			2,801.60			
S & C CRIME STUDY COMMITTEE	Not Available			3,571.22			
COMMITTEE ON TOURISM	Not Available			2,370.00			

LEGISLATIVE AUDIT COUNCIL  
LEGISLATIVE BUDGET INFORMATION REPORT - LEVEL I-A  
FOR THE PERIOD 07/01/76 THRU 12/31/76

FISCAL YEAR 76-77  
RUN DATE 02/17/77  
PAGE 7

## BUDGET CODE CATEGORY 0200 - CONTRACTUAL SERVICES

STATE AGENCIES	FY 76-77 APPROPRIATED STATE FUNDS	OTHER FUNDS	TRANSFERS AND OTHER BUDGET CHANGES	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXPEND
STATE REORGANIZATION COMM	Not Available			1,134.18			
STATUS OF WOMEN COMMISSIO	Not Available			542.58			
JT LEG COM NAR & CONT SUB	Not Available			702.00			
WORKMEN'S COMP STUDY COMM	Not Available			87.56			
COM ON CONSUMER AFFAIRS	Not Available			105.33			
TAX STUDY COMMISSION	Not Available			700.62			
TEXTILE STUDY COMMITTEE	Not Available			559.68			
HSE REP MEMBERSHIP RES CO	Not Available			156.50			
ST EMPLOYEE EMPLOYMENT CO	Not Available			206.56			
AUTO LIAB INS STDY COM	Not Available			1,200.36			
COM STDY JUDICIAL SYSTEM	Not Available			68.97			
NURSING HOME STUDY COM	Not Available			36.24			
COM STDY PUB PRI SERV-AGN	Not Available			708.23			
COM OIL GAS DRILL PUB LAN	Not Available			152.50			
PUB TRANSPORTATION STDY CO	Not Available			138.06			
FUEL ALLOC/ENERGY ADV CNG	Not Available			97.34			
ELECTION LAWS STUDY COMM	Not Available			282.80			
COMM UNIF ST LAWS-TRAVEL	Not Available			1,224.15			
PUB UTL ELEC RATE STDY CO	Not Available			403.60			
HIGHER EDUCATION STDY COM	Not Available			696.72			
HIGHWAY DEPARTMENT	Not Available			2,690,445.60			
EMPLOYMENT SECURITY COMM	Not Available			368,503.23			
STATE TOTALS				16,397,523.14			

## BUDGET CODE CATEGORY 0300 - SUPPLIES

JUDICIAL DEPARTMENT	58,200	5,020.27
LIEUTENANT GOVERNOR	Not Available	1,604.95
SECRETARY OF STATE	21,400	6,011.08
COMPTROLLER GENERAL	19,559	5,351.16
ATTORNEY GENERAL	55,670	22,032.13
STATE TREASURERS OFFICE	61,002	8,573.05
ADJUTANT GENERAL	54,725	32,812.69
ELECTION COMMISSION	15,500	5,083.37
LAW ENFORCEMENT-GEN LAW E	474,200	107,870.93
DIVISION OF ADMINISTRATION	27,464	47,014.06
MANSON & GROUNDS	57,700	14,442.00
FINANCE DIVISION-ADMINIST	68,950	9,220.43
RESEARCH & STATISTICAL SE	6,400	1,621.60
GENERAL SERVICES	175,287	250,711.58
RETIREMENT	101,322	11,242.51
PERSONNEL-ADMINISTRATION	60,185	12,891.81

LEGISLATIVE AUDIT COUNCIL  
LEGISLATIVE BUDGET INFORMATION REPORT - LEVEL 1-A  
FOR THE PERIOD 07/01/76 THRU 12/31/76

FISCAL YEAR 76-77  
RUN DATE 02/17/77  
PAGE 8

## BUDGET CODE CATEGORY 0300 - SUPPLIES

STATE AGENCIES	FY 76-77 APPROPRIATED STATE FUNDS	OTHER FUNDS	TRANSFERS AND OTHER BUDGET CHANGES	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-1-D	BALANCE	RATE OF EXPEND
ECONOMIC OPPORTUNITY	4,520			2,172.67			
HEALTH & SOCIAL DEVELOPME	2,350			6,212.92			
MOTOR VEHICLE MANAGEMENT	5,523			764.89			
UNIVERSITY OF S. C.	Not Available			1,301,054.68			
THE CITADEL	Not Available			892,988.33			
CLEMSON UNIVERSITY	Not Available			1,204,816.59			
WINTHROP COLLEGE	Not Available			105,014.30			
MEDICAL UNIVERSITY	Not Available			2,642,120.95			
FRANCIS MARION COLLEGE	Not Available			40,198.02			
COLLEGE OF CHARLESTON	Not Available			192,756.82			
LANDER COLLEGE	Not Available			79,103.96			
HIGHER EDUCATION COMM	13,500			3,600.73			
HIGH ED TUITION GRANTS CO	8,000			3,918.27			
EDUCATION DEPARTMENT	228,217			2,348,549.31			
TECHNICAL & COMP EDUC BD	573,700			145,082.47			
EDUCATIONAL TELEVISION CO	662,203			203,462.72			
DEAF & BLIND SCHOOL	274,485			1,438.81			
ADV COUNCIL VOC & TEC ED	Not Available			690.36			
ARCHIVES & HISTORY DEPT	33,611			12,226.01			
CONFEDERATE RELIC ROOM	300			87.18			
STATE LIBRARY	11,028			4,578.94			
ARTS COMMISSION	11,050			22,517.42			
MUSEUM COMMISSION	2,100			1,154.79			
HEALTH & ENVIRON CONTROL	940,170			2,382,099.00			
MENTAL HEALTH DEPARTMENT	5,107,564			1,291,157.50			
MENTAL RETARDATION DEPT	3,387,591			1,353,298.27			
ALCOHOL & DRUG ABUSE COMM	19,628			22,647.09			
SOCIAL SERVICES DEPARTMENT	784,237			376,729.34			
VOCATIONAL REHABILITATION	132,280			157,606.40			
JOHN DE LA HONE SCHOOL	139,193			866.49			
CHILDRENS BUREAU	7,550			1,196.89			
BLIND COMMISSION	19,952			15,677.90			
HOUSING AUTHORITY	4,100			1,419.99			
HUMAN AFFAIRS COMM	11,517			4,838.42			
FOSTER CARE REVIEW BBS SY	5,225			11.00			
CORRECTIONS DEPARTMENT	4,985,410			1,131,569.03			
PROBATION PAROLE PARDON B	33,494			5,908.07			
JUV PLACEMENT & AFTERCARE	8,776			2,843.59			
YOUTH SERVICES DEPARTMENT	637,602			159,528.66			
LAW EMP TRAINING COUNCIL	Not Available			50,930.62			
VETERANS AFFAIRS DEPT	9,900			2,295.87			
INDUSTRIAL COMMISSION	37,156			11,538.86			
DEVELOPMENT BOARD	167,330			33,341.98			
DISASTER PREPAREDNESS AGC	10,925			3,171.42			

LEGISLATIVE AUDIT COUNCIL  
LEGISLATIVE BUDGET INFORMATION REPORT - LEVEL 1-A  
FOR THE PERIOD 07/01/76 THRU 12/31/76

FISCAL YEAR 76-77  
RUN DATE 02/17/77  
PAGE 9

## BUDGET CODE CATEGORY 0300 - SUPPLIES

STATE AGENCIES	FY 76-77 APPROPRIATED STATE FUNDS	OTHER FUNDS	TRANSFERS AND OTHER BUDGET CHANGES	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXPEND
AGING COMMISSION	9,537			2,788.80			
WORKMENS COMPENSATION FUN	15,800			2,600.79			
SECCND INJURY FUND	Not Available			1,665.65			
AGRICULTURE DEPARTMENT	122,530			50,328.93			
FORESTRY COMMISSION	216,970			89,509.84			
CLEMSON UNIV PUB SERV ACT	778,002			319,036.66			
LAND RESOURCES CONSRV COM	27,400			6,873.31			
WILDLIFE & MARINE RES DEP	417,141			292,599.07			
PARKS RECREATION & TOURIS	260,885			147,503.11			
WATER RESOURCES COMMISSIO	5,950			5,859.89			
AMER REVOLUTION BCNTL COM	Not Available			7,105.79			
PATRIOTS POINT DEV AUTH	750			530.54			
CLARK HILL AUTHORITY	5,094			565.99			
NEW HORIZONS DEV AUTHORITY	600			254.96			
DAIRY COMMISSION	7,380			605.57			
INSURANCE DEPARTMENT	62,000			14,800.77			
CONTRACTORS LICENSING BD	12,960			3,414.45			
LABOR DEPARTMENT	46,037			8,671.07			
PUBLIC SERVICE COMMISSION	78,640			18,839.84			
AERONAUTICS COMMISSION	65,401			49,171.02			
TAX COMMISSION	897,094			306,662.13			
ALCOHOLIC BEV CONTROL COM	54,600			16,727.74			
ENGINEERING EXAMINERS BD	28,366			9,751.61			
PSYCHOLOGY BOARD OF EXAM	70			19.72			
CEMETERY BOARD	350			39.00			
REAL ESTATE COMMISSION	10,500			2,580.89			
BANK EXAMINING	3,800			965.90			
CONSUMER FINANCE	2,500			201.88			
NURSING HOME ADMS EXAM BD	1,475			224.24			
SOCIAL WORKERS REG BD	350			41.44			
ENVIRON SYS OPR BD OF CER	2,800			89.36			
ARCHITECTURAL EXAM BD	2,010			1,445.95			
NURSING BOARD	16,500			6,185.90			
SPEECH PATH & AUDI EXAM B	900			4.14			
RESIDENTIAL HOME BLDRS CO	18,700			7,843.37			
CONSUMER AFFAIRS COMM	18,785			4,465.86			
NUCLEAR ADVISORY COUNCIL	4,625			384.31			
STATE ETHICS COMMISSION	Not Available			1,979.70			
ACCOUNTANCY BOARD	2,100			493.86			
BARBER EXAMINERS BOARD	1,473			691.63			
CHIROPRACTIC EXAMINERS BD	428			6.41			
COSMETIC ART EXAMINERS BD	8,182			2,081.86			
DENTISTRY BOARD	3,500			600.00			
FUNERAL SERVICES BOARD	900			350.00			

LEGISLATIVE AUDIT COUNCIL  
LEGISLATIVE BUDGET INFORMATION REPORT - LEVEL 1-A  
FOR THE PERIOD 07/01/76 THRU 12/31/76

FISCAL YEAR 76-77  
RUN DATE 02/17/77  
PAGE 10

## BUDGET CODE CATEGORY 0300 - SUPPLIES

STATE AGENCIES	FY 76-77 APPROPRIATED STATE FUNDS	OTHER FUNDS	TRANSFERS AND OTHER BUDGET CHANGES	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXPEND
MEDICAL EXAMINERS BOARD	4,800			500.00			
PHARMACEUTICAL EXAMINERS	4,300			1,337.15			
PHYSICAL THERAPIST EXAM B	600			90.67			
PODIATRY EXAMINERS BOARD	375			76.32			
VETERINARY MEDICAL EXAM B	251			163.60			
MENTAL HEALTH COMMITTEE	Not Available			145.37			
EDUCATION STUDY COMMITTEE	Not Available			17.50			
FOREST STUDY COMMITTEE	Not Available			70.00			
STATE REORGANIZATION COMM	Not Available			104.20			
JT LEG COM NAR & CONT SUB	Not Available			324.31			
TAX STUDY COMMISSION	Not Available			28.00			
USE REP MEMBERSHIP RES CO	Not Available			75.04			
ST EMPLOYEE EMPLOYMENT CO	Not Available			13.00			
AUTO LAB INS STUDY COM	Not Available			99.30			
COM STDY PUB PRI SERV-AGN	Not Available			14.47			
COM OIL GAS DRILL PUB LAN	Not Available			1.52			
PUB TRANSPORTATION STY CO	Not Available			222.94			
HIGHWAY DEPARTMENT	Not Available			4,598,612.87			
EMPLOYMENT SECURITY COMM	Not Available			86,143.96			
STATE TOTALS				16,993,594.36			

## BUDGET CODE CATEGORY 0400 - FIXED CHARGES AND CONTRIBU

JUDICIAL DEPARTMENT	212,384		15,730.40
LIEUTENANT GOVERNOR	350		170.00
SECRETARY OF STATE	28,425		1,593.54
COMPTROLLER GENERAL	101,990		11,105.04
ATTORNEY GENERAL	126,813		14,912.00
STATE TREASURERS OFFICE	52,153		13,660.70
ADJUTANT GENERAL	236,015		2,227.00
ELECTION COMMISSION	17,815		855.35
LAW ENFORCEMENT-GEN LAW E	101,821		79,720.67
DIVISION OF ADMINISTRATION	84,116		77,153.14
FINANCE DIVISION-ADMINIST	512,586		106,744.77
RESEARCH & STATISTICAL SE	35,096		6,403.26
GEN SERV-ADMINISTRATION	515,325		437,613.30
RETIREMENT	115,486		26,314.20
PERSONNEL-ADMINISTRATION	146,224		30,965.34
ECONOMIC OPPORTUNITY	5,167		2,269.66
HEALTH AND SOCIAL DEVELOP	27,756		7,095.24
MOTOR VEHICLE MANAGEMENT	4,550		2,011.10
UNIVERSITY OF S. C.	Not Available		646,024.33

LEGISLATIVE AUDIT COUNCIL  
LEGISLATIVE BUDGET INFORMATION REPORT - LEVEL 1-A  
FOR THE PERIOD 07/01/76 THRU 12/31/76

FISCAL YEAR 76-77  
RUN DATE 02/17/77  
PAGE 11

## BUDGET CODE CATEGORY 0400 - FIXED CHARGES AND CONTRIBUTIONS

STATE AGENCIES	FY 76-77 APPROPRIATED STATE FUNDS	OTHER FUNDS	TRANSFERS AND OTHER BUDGET CHANGES	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXPEND
THE CITADEL	Not Available			40,376.04			
CLEMSON UNIVERSITY	Not Available			470,231.83			
WINTHROP COLLEGE	Not Available			74,958.36			
MEDICAL UNIVERSITY	Not Available			634,032.40			
COLLEGE OF CHARLESTON	Not Available			48,768.88			
LANDER COLLEGE	Not Available			30,580.92			
HIGHER EDUCATION COMM	51,552			7,783.90			
HIGH ED TUITION GRANTS CO	35,147			5,656.70			
EDUCATION DEPARTMENT	1,277,811			506,860.66			
TECHNICAL & COMP EDUC BD	647,877			20,338.53			
EDUCATIONAL TELEVISION CO	310,549			63,631.43			
ADV COUNCIL VOC & TEC ED	Not Available			952.80			
ARCHIVES & HISTORY DEPT	156,020			4,925.02			
CONFEDERATE RELIC ROOM	7,325			40.00			
STATE LIBRARY	38,472			2,665.74			
ARTS COMMISSION	29,053			7,561.02			
MUSEUM COMMISSION	5,756			1,499.02			
HEALTH & ENVIRON CONTROL	272,199			179,235.46			
MENTAL HEALTH DEPARTMENT	829,972			181,641.52			
MENTAL RETARDATION DEPT	296,927			63,999.93			
ALCOHOL & DRUG ABUSE COMM	43,693			34,530.24			
SOCIAL SERVICES DEPARTMEN	725,350			196,107.55			
VOCATIONAL REHABILITATION	225,220			365,814.50			
CHILDRENS BUREAU	50,357			16,019.00			
BLIND COMMISSION	271,654			23,536.45			
HOUSING AUTHORITY	11,142			4,047.95			
HUMAN AFFAIRS COMM	45,576			13,734.42			
CORRECTIONS DEPARTMENT	250,355			91,172.42			
PROBATION PAROLE PARDON B	31,875			8,639.51			
JUV PLACEMENT & AFTERCARE	20,145			4,420.88			
YOUTH SERVICES DEPARTMENT	109,594			68,162.17			
LAW ENF TRAINING COUNCIL	Not Available			3,793.90			
VETERANS AFFAIRS DEPT	19,279			1,575.60			
INDUSTRIAL COMMISSION	86,527			27,712.86			
DEVELOPMENT BOARD	180,400			37,004.47			
DISASTER PREPAREDNESS AGC	18,473			16,390.22			
AGING COMMISSION	13,451			24,542.97			
WORKMENS COMPENSATION FUN	16,642			387.00			
SECOND INJURY FUND	Not Available			2,110.30			
AGRICULTURE DEPARTMENT	187,933			41,729.84			
FORESTRY COMMISSION	43,260			35,446.56			
CLEMSON UNIV PUB SERV ACT	103,710			88,423.15			
LAND RESOURCES CONSRV COM	56,882			19,772.65			
WILDLIFE & MARINE RES DEP	291,649			147,247.03			

LEGISLATIVE AUDIT COUNCIL  
LEGISLATIVE BUDGET INFORMATION REPORT - LEVEL 1-A  
FOR THE PERIOD 01/01/76 THRU 12/31/76

FISCAL YEAR 76-77  
RUN DATE 02/17/77  
PAGE 12

## BUDGET CODE CATEGORY 0400 - FIXED CHARGES AND CONTRIBUTIONS

STATE AGENCIES	FY 76-77 APPROPRIATED STATE FUNDS	OTHER FUNDS	TRANSFERS AND OTHER BUDGET CHANGES	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXPEND
PARKS RECREATION & TOURIS	194,683			249,405.73			
WATER RESOURCES COMMISSIO	67,955			20,074.93			
AMER REVOLUTION BENTL COM	Not Available			1,229.99			
CLARK HILL AUTHORITY	925			54.00			
DAIRY COMMISSION	9,616			662.42			
INSURANCE DEPARTMENT	229,537			64,306.60			
CONTRACTORS LICENSING BD	7,830			1,090.00			
LABOR DEPARTMENT	147,328			36,095.29			
PUBLIC SERVICE COMMISSION	118,211			4,949.00			
AERONAUTICS COMMISSION	9,035			6,359.74			
TAX COMMISSION	776,479			85,915.47			
ALCOHOLIC BEV CONTROL COM	55,428			1,260.00			
ENGINEERING EXAMINERS BD	9,285			1,008.32			
REAL ESTATE COMMISSION	22,875			5,445.43			
BANK EXAMINING	11,148			236.27			
NURSING HOME ADMS EXAM BD	1,890			175.50			
ARCHITECTURAL EXAM BD	6,744			1,940.50			
NURSING BOARD	19,100			5,922.61			
SPEECH PATH & AUDI EXAM B	55			36.00			
RESIDENTIAL HOME BLDGS CO	13,159			4,015.68			
CONSUMER AFFAIRS COMM	24,648			5,518.89			
STATE ETHICS COMMISSION	Not Available			70.90			
BARBER EXAMINERS BOARD	2,722			734.03			
COSMETIC ART EXAMINERS BD	12,074			2,979.72			
DENTISTRY BOARD	2,450			450.00			
FUNERAL SERVICES BOARD	2,313			400.00			
MEDICAL EXAMINERS BOARD	3,556			933.60			
OPTOMETRY & OPTICIANY BD	1,120			674.60			
PHARMACEUTICAL EXAMINERS	2,600			105.69			
VETERINARY MEDICAL EXAM B	105			80.00			
MENTAL HEALTH COMMITTEE	Not Available			291.66			
STATUS OF WOMEN COMMISSIO	Not Available			17.50			
JI LEG COM NAR & CONT SUB	Not Available			600.00			
COM OIL GAS DRILL PUB LAN	Not Available			298.90			
PUB UTIL ELEC RATE STDY CO	Not Available			597.80			
CONTRIBUTIONS	Not Available			54,816.00			
HIGHWAY DEPARTMENT	Not Available			199,523.31			
EMPLOYMENT SECURITY COMM	Not Available			368,792.60			
STATE TOTALS				4,274,412.86			

LEGISLATIVE AUDIT COUNCIL  
LEGISLATIVE BUDGET INFORMATION REPORT - LEVEL 1-A  
FOR THE PERIOD 07/01/76 THRU 12/31/76

FISCAL YEAR 76-77  
RUN DATE 02/17/77  
PAGE 13

## BUDGET CODE CATEGORY 0500 - CONTINGENCIES

STATE AGENCIES	FY 76-77 APPROPRIATED STATE FUNDS	OTHER FUNDS	TRANSFERS AND OTHER BUDGET CHANGES	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXPEND
ADJUTANT GENERAL	Not Available			1,313.16			
UNIVERSITY OF S. C.	Not Available			205.79			
THE CITADEL	Not Available			75,000.00			
WINTHROP COLLEGE	Not Available			5,916.11			
MEDICAL UNIVERSITY	Not Available			120,665.57			
LAW ENF TRAINING COUNCIL	Not Available			20.00			
STATE TOTALS				191,288.41			

## BUDGET CODE CATEGORY 0600 - EQUIPMENT

JUDICIAL DEPARTMENT	71,000			24,255.31			
COMPTROLLER GENERAL	4,000			5,445.35			
ATTORNEY GENERAL	16,135			5,605.36			
ADJUTANT GENERAL	6,425			5,274.66			
ELECTION COMMISSION	2,000			35.11			
LAW ENFORCEMENT-GEN LAW E	397,090			15,088.58			
DIVISION OF ADMINISTRATIO	458			3,287.26			
MANSION & GROUNDS	15,000			17.06			
FINANCE DIVISION-ADMINIST	9,500			600.96			
RESEARCH & STATISTICAL SE	1,000			491.10			
GENERAL SERVICES	25,950			3,387.08			
RETIREMENT	11,290			287.07			
PERSONNEL	0			5,368.66			
HEALTH & SOCIAL DEVELOPME	1,000			4,070.31			
MOTOR VEHICLE MANAGEMENT	4,000			168,327.51			
UNIVERSITY OF S. C.	Not Available			1,049,641.99			
THE CITADEL	Not Available			67,831.77			
CLEMSON UNIVERSITY	Not Available			814,290.89			
WINTHROP COLLEGE	Not Available			177,083.26			
MEDICAL UNIVERSITY	Not Available			903,312.68			
FRANCIS MARION COLLEGE	Not Available			124,055.68			
COLLEGE OF CHARLESTON	Not Available			173,812.24			
LANDER COLLEGE	Not Available			93,686.73			
HIGHER EDUCATION COMM	500			218.40			
HIGH ED TUITION GRANTS CO	2,000			184.68			
EDUCATION DEPARTMENT	9,318,612			2,993,848.94			
TECHNICAL & COMP EDUC BD	1,520,855			639,381.00			
EDUCATIONAL TELEVISION CO	578,535			67,147.30			
DEAF & BLIND SCHOOL	104,237			53.02			
ARCHIVES & HISTORY DEPT	15,263			4,031.68			
CONFEDERATE RELIC ROOM	550			30.00			
STATE LIBRARY	26,524			46,258.78			



LEGISLATIVE AUDIT COUNCIL  
LEGISLATIVE BUDGET INFORMATION REPORT - LEVEL 1-A  
FOR THE PERIOD 07/01/76 THRU 12/31/76

FISCAL YEAR 76-77  
RUN DATE 02/17/77  
PAGE 14

## BUDGET CODE CATEGORY 0600 - EQUIPMENT

STATE AGENCIES	FY 76-77 APPROPRIATED STATE FUNDS	OTHER FUNDS	TRANSFERS AND OTHER BUDGET CHANGES	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXPEND
ARTS COMMISSION	23,500			9,290.10			
MUSEUM COMMISSION	13,676			11,080.66			
HEALTH & ENVIRON CONTROL	162,572			385,875.81			
MENTAL HEALTH DEPARTMENT	421,480			125,820.02			
MENTAL RETARDATION DEPT	439,155			145,468.55			
ALCOHOL & DRUG ABUSE COMM	5,950			3,387.56			
SOCIAL SERVICES DEPARTMEN	264,481			132,491.25			
VOCATIONAL REHABILITATION	8,660			28,144.54			
JOHN DE LA HOWE SCHOOL	10,420			275.00			
BLIND COMMISSION	13,411			127,068.23			
HUMAN AFFAIRS COMM	3,787			1,263.93			
FOSTER CARE REVIEW BDS SY	5,000			2,207.13			
CORRECTIONS DEPARTMENT	560,680			140,276.91			
PROBATION PAROLE PARDON B	13,000			1,831.79			
YOUTH SERVICES DEPARTMENT	88,011			93,143.26			
LAW ENF TRAINING COUNCIL	Not Available			16,052.57			
INDUSTRIAL COMMISSION	13,333			2,602.02			
DEVELOPMENT BOARD	31,015			2,151.50			
DISASTER PREPAREDNESS AGC	62,951			2,293.99			
AGING COMMISSION	438			160.00			
WORKMENS COMPENSATION FUN	6,500			2,514.14			
SECOND INJURY FUND	Not Available			1,315.28			
AGRICULTURE DEPARTMENT	38,850			5,083.16			
FORESTRY COMMISSION	158,459			21,095.06			
CLENSON UNIV PUB SERV ACT	270,611			150,968.31			
LAND RESOURCES CONSRV COM	13,600			1,000.14			
WILDLIFE & MARINE RES DEP	604,161			125,249.23			
PARKS RECREATION & TOURIS	72,495			12,139.32			
WATER RESOURCES COMMISSIO	7,671			6,185.92			
AMER REVOLUTION BCHEL COM	Not Available			3,124.82			
CLARK HILL AUTHORITY	500			515.84			
NEW HORIZONS DEV AUTHORITY	0			301.55			
DAIRY COMMISSION	800			331.29			
INSURANCE DEPARTMENT	10,000			2,425.79			
LABOR DEPARTMENT	8,730			5,450.45			
PUBLIC SERVICE COMMISSION	42,483			2,954.49			
AERONAUTICS COMMISSION	75,200			33,088.73			
TAX COMMISSION	39,720			3,416.78			
ALCOHOLIC BEV CONTROL COM	45,000			6,332.44			
ENGINEERING EXAMINERS BD	4,717			47.29			
REAL ESTATE COMMISSION	3,000			91.52			
ENVIRON SYS DPCRD OF CER	200			2,516.13			
NURSING BOARD	2,770			613.44			
CONSUMER AFFAIRS COMM	1,635			538.35			

LEGISLATIVE AUDIT COUNCIL  
LEGISLATIVE BUDGET INFORMATION REPORT - LEVEL I-A  
FOR THE PERIOD 07/01/76 THRU 12/31/76

FISCAL YEAR 76-77  
RUN DATE 02/17/77  
PAGE 15

## BUDGET CODE CATEGORY 0600 - EQUIPMENT

STATE AGENCIES	FY 76-77 APPROPRIATED STATE FUNDS	OTHER FUNDS	TRANSFERS AND OTHER BUDGET CHANGES	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXPEND
STATE ETHICS COMMISSION	Not Available			5,984.78			
BARBER EXAMINERS BOARD	1,275			672.64			
PHARMACEUTICAL EXAMINERS	0			1,987.30			
MENTAL HEALTH COMMITTEE	Not Available			4.20			
COM ON CONSUMER AFFAIRS	Not Available			384.44			
TAX STUDY COMMISSION	Not Available			246.48			
PUB TRANSPORTATION STY CO	Not Available			600.94			
HIGHWAY DEPARTMENT	Not Available			180,919.91			
EMPLOYMENT SECURITY COMM	Not Available			146,563.96			
STATE TOTALS				6,159,564.68			

## BUDGET CODE CATEGORY 0700 - PERMANENT IMPROVEMENTS

COMPTROLLER GENERAL	12,206			1,789.99			
ADJUTANT GENERAL	0			146,936.55			
LAW ENFORCEMENT	0			9,280.00			
MANSTON & GROUNDS	20,000			1,143.12			
FINANCE DIVISION-COMP OPE	2,500			55.34			
GENERAL SERVICES	0			3,146,882.23			
UNIVERSITY OF S. C.	Not Available			1,550,413.09			
WINTHROP COLLEGE	Not Available			4,363.60			
MEDICAL UNIVERSITY	Not Available			2,079,733.66			
COLLEGE OF CHARLESTON	Not Available			1,151,933.38			
LANDER COLLEGE	Not Available			42,796.92			
TECHNICAL & COMP EDUC BD	32,000			8,300.00			
HEALTH & ENVIRON CONTROL	0			627,291.38			
MENTAL HEALTH DEPARTMENT	0			739,782.38			
MENTAL RETARDATION DEPT	0			620,731.32			
SOCIAL SERVICES DEPARTMEN	0			318.24			
VOCATIONAL REHABILITATION	0			92,304.97			
BLIND COMMISSION	0			193,356.40			
CORRECTIONS DEPARTMENT	0			225,131.74			
YOUTH SERVICES DEPARTMENT	0			227,077.87			
LAW ENF TRAINING COUNCIL	Not Available			6,117.93			
FORESTRY COMMISSION	47,000			7,729.99			
CLEMSON UNIV. PUB SERV ACT	0			.00			
WILDLIFE & MARINE RES DEP	0			307,196.43			
PARKS RECREATION & TOURIS	0			42,990.15			
LABOR DEPARTMENT	0			1,385.00			
AERONAUTICS COMMISSION	0			45,904.20			
HIGHWAY DEPARTMENT	Not Available			22,234,442.87			
STATE TOTALS				26,537,537.21			

LACES030

LEGISLATIVE AUDIT COUNCIL  
LEGISLATIVE BUDGET INFORMATION REPORT - LEVEL 1-A  
FOR THE PERIOD 07/01/76 THRU 12/31/76

FISCAL YEAR 76-77  
RUN DATE 02/17/77  
PAGE 16

STATE AGENCIES	FY 76-77 APPROPRIATED STATE FUNDS	OTHER FUNDS	TRANSFERS AND OTHER BUDGET CHANGES	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXPEND
AGGREGATE STATE TOTALS				139,501,810.76			

### SECTION THREE

## I. DESCRIPTION OF THE COMMODITY PURCHASES REPORTING SYSTEM.

- A. State law requires that products or services to be purchased by all State agencies and departments costing in excess of \$1500 be purchased through competitive public bidding. It is also required by the Office of the Comptroller General that all vouchers for payment of products or services that fall within the limits of Section 1-24, Code of Laws, 1962 for a single item or group of related items will have to have attached either a copy of the purchase order from the Division of General Services or certification from the agency that requirements had been met on exempted items or items purchased from term contracts administered by Central State Purchasing. Certain commodities, such as medical supplies, costing in excess of \$1500 are defined as Exempt Items in the manual, Purchasing Policies and Procedures which is published by the Division of General Services. These items may be purchased directly by agencies in accordance with the procedures outlined in the manual.
- B. Agencies may obtain commodities costing less than \$1500 through several methods. They may purchase directly from a commercial vendor those commodities for which a statewide Term Contract has been negotiated. A Term Contract establishes a source of supply for a commodity for a specified period of time at a definite price without a guarantee of quantities. These contracts are catalogued and all State agencies must order from them. Another purchasing method is the Scheduled Buy. State agencies submit their requirements to the Division of General Services where they are combined and the commodities are purchased in specified quantities several times a year.

For the State's smaller agencies a large portion of their commodities costing under \$1500 are obtained directly through the Central State Purchasing Office of the Division of General Services. Most of the larger agencies have their own purchasing departments for managing commodity acquisition. These agencies are also required to make purchases in excess of \$1500 through the Central State Purchasing Offices.

- C. The Fiscal Accountability Act requires that all commodity purchases, regardless of type, be reported to the Division of General Services in the format prescribed by the Division. The Division is required to submit reports of the commodity purchasing activity to the Audit Council. A sample of each of the three types of report formats which the Audit Council has on file follows this section. A list provided by the Division showing which purchasing methods are used by which agencies follows the three sample formats.

## II. ACCOMPLISHMENTS OF THE COMMODITY PURCHASES REPORTING SYSTEM.

- A. The establishment of the first statewide central vendor file is certainly one of the most important achievements of the Accountability Act. Each commercial vendor who does business with the State is assigned a vendor identification number. All purchase orders include the vendor's number. Prior to the new system, the Division of General Services had approximately 4,000 vendors on their computer file. Today their file has approximately 25,000 vendors recorded. This file provides a much improved data base for the State in the development of Term Contracts. It will also allow private industry better access to the State market through better advertising of the public procurement activities of the State. In turn, this reinforces the principles of competitive bidding in public procurement.
- B. The Audit Council asked the Division of General Services to evaluate the current status of the commodities reporting system. The following comments were a part of the response from the Division Director.

The commodity purchases reporting system has provided for a better insight into the scope of purchases made by Central State Purchasing and other agencies by the State. There is a uniform system which is providing a consolidated report showing who is buying what, from whom, and

the amount of money being spent. Items can be identified that should be consolidated for purchase through term or scheduled contracts. Agency purchases which exceed \$1,500.00 that should have been bought through Central State Purchasing are identified.

The report also shows those agencies that utilize Central State Purchasing exclusively and do not need a purchasing function. The distribution of the workload between Central Purchasing and agencies that have a purchasing function is also identified.

- C. The Division will send to each agency a printout showing the agency's purchase order activity for the quarter. These are similar in their format to the quarterly reports the Division sends to the Audit Council. It is anticipated that this will be a useful tool for agency managers.

### III. DISCUSSION OF PROBLEM AREAS.

- A. The Director's correspondence also cited the following problem areas.

One problem that hinders the implementation of the optimum commodity purchases reporting system is that of allowing agencies to aggregate items under \$200.00 as opposed to reporting each line item and having the computer programmed to aggregate those items for reporting purposes. The information should be stored by line item and thus be available for recall.

The information reported by Central State Purchasing appears more accurate than that reported by the individual agencies. This could be overcome by all agencies becoming more familiar with the vendor and the Commodity Codes.

Another obstacle is the time frame in which agencies submit their data to Central Purchasing. Currently, the data may be submitted at any time during the quarter. If the information could be furnished to State Purchasing monthly, the workload would be more evenly distributed and the edit and correction of errors would be done faster.

We are already dealing with these problems and hope to have them resolved by the end of the fiscal year.

- B. Another problem area that has been brought to the attention of the Audit Council is that there seems to be very little use of automation in purchasing procedures in State agencies.
- C. Among those agencies that cut their own purchase orders there appears to be little uniformity in the formats. This makes it difficult for these agencies to report their commodity purchases to the Division of General Services in a uniform manner.

00003 VULCAN SIGNS &amp; STAMPINGS, INC.

PU  
NUMBER AGENCY NAME

QUANTITY U/M

AMOUNT

570 METALS BARS, PLATES, RODS, SHEETS, STRIPS, STRUCT

05 ALUMINUM BARS, PLATES, RODS, SHEETS, STRIPS, STRU

00003355 S.C. HIGHWAY DEPT.

20.00 EA.

559.60

SUBCLASS 05 TOTAL

559.60

50 SIGN BLANKS, ALUMINUM

AGGREGATE - UNITS UNDER \$200

1,451.46

00004753	S.C. HIGHWAY DEPT.	50.00	EA.	216.00
00004752	S.C. HIGHWAY DEPT.	150.00	EA.	226.50
00004752	S.C. HIGHWAY DEPT.	250.00	EA.	257.50
00002970	S.C. HIGHWAY DEPT.	50.00	EA.	258.00
00004753	S.C. HIGHWAY DEPT.	100.00	EA.	259.00
00004751	S.C. HIGHWAY DEPT.	25.00	EA.	274.50
00002973	S.C. HIGHWAY DEPT.	200.00	EA.	296.00
00002969	S.C. HIGHWAY DEPT.	50.00	EA.	309.00
00004751	S.C. HIGHWAY DEPT.	25.00	EA.	329.50
00002968	S.C. HIGHWAY DEPT.	150.00	EA.	387.00
00004751	S.C. HIGHWAY DEPT.	25.00	EA.	412.75
00004753	S.C. HIGHWAY DEPT.	100.00	EA.	432.00
00004752	S.C. HIGHWAY DEPT.	250.00	EA.	437.50
00004752	S.C. HIGHWAY DEPT.	100.00	EA.	438.00
00004753	S.C. HIGHWAY DEPT.	100.00	EA.	479.00
00004752	S.C. HIGHWAY DEPT.	100.00	EA.	486.00
00002972	S.C. HIGHWAY DEPT.	100.00	EA.	486.00
00004751	S.C. HIGHWAY DEPT.	25.00	EA.	494.00
00002970	S.C. HIGHWAY DEPT.	25.00	EA.	516.25
00002967	S.C. HIGHWAY DEPT.	100.00	EA.	524.00
00004752	S.C. HIGHWAY DEPT.	200.00	EA.	526.00
00004752	S.C. HIGHWAY DEPT.	150.00	EA.	526.50
00004755	S.C. HIGHWAY DEPT.	150.00	EA.	582.00
00002970	S.C. HIGHWAY DEPT.	200.00	EA.	600.00
00004752	S.C. HIGHWAY DEPT.	200.00	EA.	624.00
00002968	S.C. HIGHWAY DEPT.	50.00	EA.	643.50
00004755	S.C. HIGHWAY DEPT.	50.00	EA.	648.00
00002972	S.C. HIGHWAY DEPT.	200.00	EA.	650.00
00002970	S.C. HIGHWAY DEPT.	100.00	EA.	667.00
00004755	S.C. HIGHWAY DEPT.	150.00	EA.	681.00
00004752	S.C. HIGHWAY DEPT.	50.00	EA.	684.50
00002972	S.C. HIGHWAY DEPT.	50.00	EA.	712.50
00004755	S.C. HIGHWAY DEPT.	50.00	EA.	756.00
00002972	S.C. HIGHWAY DEPT.	100.00	EA.	771.00
00004752	S.C. HIGHWAY DEPT.	150.00	EA.	787.50
00004754	S.C. HIGHWAY DEPT.	400.00	EA.	820.00
00002967	S.C. HIGHWAY DEPT.	50.00	EA.	838.50
00004752	S.C. HIGHWAY DEPT.	200.00	EA.	876.00
00002972	S.C. HIGHWAY DEPT.	100.00	EA.	914.00
00002968	S.C. HIGHWAY DEPT.	500.00	EA.	925.00
00002970	S.C. HIGHWAY DEPT.	100.00	EA.	1,032.00
00004754	S.C. HIGHWAY DEPT.	400.00	EA.	1,044.00
00004754	S.C. HIGHWAY DEPT.	400.00	EA.	1,044.00
00004753	S.C. HIGHWAY DEPT.	200.00	EA.	1,078.00
00004755	S.C. HIGHWAY DEPT.	50.00	EA.	1,080.00
00002972	S.C. HIGHWAY DEPT.	200.00	EA.	1,218.00

Commodity Purchases Report Format No. 1.

COMMODITY OR SERVICE	PO NUMBER	VENDOR NAME	AGENCY NAME	QUANTITY U/M	TOTAL AMOUNT	
<b>005 ABRASIVES</b>						
14 ABRASIVES, COATED CLOTH, FIBRE, PA		AGGREGATE - UNITS UNDER \$200			718.03	
			TOTAL PURCHASED BY AGENCY		718.03	
		AGGREGATE - UNITS UNDER \$200			105.05	
			TOTAL PURCHASED BY CSP		105.05	
20 ABRASIVES, SANDBLASTING		AGGREGATE - UNITS UNDER \$200			42.20	
			TOTAL PURCHASED BY AGENCY		42.20	
42 ABRASIVES, SOLID WHEELS, STONES, E		AGGREGATE - UNITS UNDER \$200			541.22	
			TOTAL PURCHASED BY AGENCY		541.22	
		AGGREGATE - UNITS UNDER \$200			299.39	
			TOTAL PURCHASED BY CSP		299.39	
84 STEEL WOOL		AGGREGATE - UNITS UNDER \$200			113.96	
	00039095	HILLER HARDWARE CO. INC.	CORRECTIONS, S. C. DEPT.	240.00 LB	223.20	
	00M00018	HILLER HARDWARE CO. INC.	CORRECTIONS, S. C. DEPT.	20.00 CS	227.60	
			TOTAL PURCHASED BY AGENCY		564.76	
99 COMMODITIES NOT OTHERWISE CLASSIFIED		AGGREGATE - UNITS UNDER \$200			8.72	
			TOTAL PURCHASED BY AGENCY		8.72	
CLASS 005 TOTALS	QTRLY PURCHASED BY CSP	404.44	QTRLY PURCHASED BY AGENCY	1,874.93	QTRLY TOTAL	2,279.37
	Y-T-D PURCHASED BY CSP	404.44	Y-T-D PURCHASED BY AGENCY	1,874.93	Y-T-D TOTAL	2,279.37
<b>010 ACOUSTICAL TILE, INSULATION, INSULA</b>						
05 ACOUSTICAL TILE ALL TYPES		AGGREGATE - UNITS UNDER \$200			644.07	
	PO10349	SPECIALITIES, INC.	UNIVERSITY OF S. C.	10.00 BOX	201.60	
			TOTAL PURCHASED BY AGENCY		845.67	
		AGGREGATE - UNITS UNDER \$200			53.40	
	00022976	SPECIALITIES, INC.	EDUCATIONAL TELEVISION, S	4,000.00 SF	2,090.00	
	00019185	BONITZ INSULATION OF. S.	CORRECTIONS, S. C. DEPT.	1.00 EA.	3,500.00	
	00022205	BONITZ INSULATION OF. S.	CORRECTIONS, S. C. DEPT.	1.00 EA.	3,770.00	
	00022205	BONITZ INSULATION OF. S.	CORRECTIONS, S. C. DEPT.	1.00 EA.	3,770.00	
			TOTAL PURCHASED BY CSP		13,173.40	
08 ACOUSTICAL TILE ACCESSORIES MOUNT		AGGREGATE - UNITS UNDER \$200			84.00	
			TOTAL PURCHASED BY AGENCY		84.00	
11 ADHESIVES AND CEMENTS ACOUSTICAL T		AGGREGATE - UNITS UNDER \$200			50.70	
			TOTAL PURCHASED BY CSP		50.70	
14 ADHESIVES AND CEMENTS INSULATION		AGGREGATE - UNITS UNDER \$200			44.23	
			TOTAL PURCHASED BY AGENCY		44.23	
41 CORK BLOCKS, BOARDS, SHEETS, ETC.		AGGREGATE - UNITS UNDER \$200			.00	
	00M00857	CAROLINA CHALKBOARD CO.	CLEMSON UNIVERSITY	188.00 FT	829.40	
			TOTAL PURCHASED BY AGENCY		829.40	

Commodity Purchases Report Format No. 2.



## 005 ABRASIVES

14 ABRASIVES, COATED CLOTH, FIBRE, PAPER, ETC.

AGGREGATE - UNITS UNDER \$200

30.55

TOTAL PURCHASED BY AGENCY

30.55

CLASS 005 TOTALS

QTRLY PURCHASED BY CSP

.00

QTRLY PURCHASED BY AGENCY

30.55

QTRLY TOTAL

30.55

Y-T-D PURCHASED BY CSP

.00

Y-T-D PURCHASED BY AGENCY

30.55

Y-T-D TOTAL

30.55

## 015 ADDRESSING, COPYING, AND SPRIT DUPLICATING MACHINE

25 CHEMICALS, INKS, AND SUPPLIES, FOR MIMECGRAPH MACH

AGGREGATE - UNITS UNDER \$200

2.95

TOTAL PURCHASED BY AGENCY

2.95

50 PAPER, CHEMICALS, AND SUPPLIES, FOR DIRECT ELECTRO

AGGREGATE - UNITS UNDER \$200

12.50

TOTAL PURCHASED BY AGENCY

12.50

80 PAPER, CHEMICALS, AND SUPPLIES, FOR TRANSEER ELECT

AGGREGATE - UNITS UNDER \$200

15.00

TOTAL PURCHASED BY AGENCY

15.00

CLASS 015 TOTALS

QTRLY PURCHASED BY CSP

.00

QTRLY PURCHASED BY AGENCY

30.45

QTRLY TOTAL

30.45

Y-T-D PURCHASED BY CSP

.00

Y-T-D PURCHASED BY AGENCY

30.45

Y-T-D TOTAL

30.45

## 025 AIR COMPRESSORS AND ACCESSORIES

60 FILTERS, AIR GAUGES AND VALVES, PRESSURE REGULATOR

AGGREGATE - UNITS UNDER \$200

148.97

TOTAL PURCHASED BY AGENCY

148.97

99 COMMODITIES NOT OTHERWISE CLASSIFIED

AGGREGATE - UNITS UNDER \$200

70.30

TOTAL PURCHASED BY AGENCY

70.30

CLASS 025 TOTALS

QTRLY PURCHASED BY CSP

.00

QTRLY PURCHASED BY AGENCY

219.27

QTRLY TOTAL

219.27

Y-T-D PURCHASED BY CSP

.00

Y-T-D PURCHASED BY AGENCY

219.27

Y-T-D TOTAL

219.27

## 030 AIR CONDITIONING EQUIPMENT AND ACCESSORIES

09 AIR CONDITIONING ACCESSORIES DRYERS, VALVES, SIGH

AGGREGATE - UNITS UNDER \$200

1,969.55

TOTAL PURCHASED BY AGENCY

1,969.55

27 COMPRESSORS

AGGREGATE - UNITS UNDER \$200

61.05

TOTAL PURCHASED BY AGENCY

61.05

33 CONTROLS THERMOSTATS, RELAYS, LIMIT SWITCHES, ETC

AGGREGATE - UNITS UNDER \$200

16.95

TOTAL PURCHASED BY AGENCY

16.95

49 DUCT, METAL, FABRICATED

AGGREGATE - UNITS UNDER \$200

16.00

TOTAL PURCHASED BY AGENCY

16.00

60 FILTERS AND FILTER MEDIA, AIR CONDITIONING, DISPOS

AGGREGATE - UNITS UNDER \$200

20.64

TOTAL PURCHASED BY AGENCY

20.64

99 COMMODITIES NOT OTHERWISE CLASSIFIED

AGGREGATE - UNITS UNDER \$200

253.96

TOTAL PURCHASED BY AGENCY

253.96

CLASS 030 TOTALS

QTRLY PURCHASED BY CSP

.00

QTRLY PURCHASED BY AGENCY

2,338.15

QTRLY TOTAL

2,338.15

Y-T-D PURCHASED BY CSP

.00

Y-T-D PURCHASED BY AGENCY

2,338.15

Y-T-D TOTAL

2,338.15

Commodity Purchases Report Format No. 3.

STATE OF SOUTH CAROLINA  
DIVISION OF GENERAL SERVICES  
BUDGET AND CONTROL BOARD

300 GERVAIS STREET, COLUMBIA, S. C. 29201



March 17, 1977

FURMAN E. McEACHERN, JR.  
DIVISION DIRECTOR  
803/758-2226

JAMES H. BARNES  
STATE PURCHASING OFFICER  
803/758-2531

AGENCIES, COUNCILS, AND COMMISSIONS REPORTING DIRECT PURCHASES

Adjutant General  
Administration Division of S.C.  
Aeronautics Commission  
Agriculture, S.C. Dept. of  
Alcohol & Drug Abuse Commission  
Alcoholic Beverage Control Board  
Arts Commission  
Attorney General's Office  
Charleston, College of  
Citadel, The  
Clark Hill Authority  
Clemson University  
Comptroller General  
Corrections Department  
Criminal Justice Academy  
Deaf & Blind School of S.C.  
Development Board, State  
Disaster Preparedness Agency  
Education, Dept. of  
Educational T.V.  
Ethics Commission, State  
Forestry Commission  
Francis Marion College  
Health & Environmental Control, Dept. of  
Health & Social Development  
Highway Department  
Human Affairs, Commission on  
Insurance Dept. of S.C.  
Land Resources Conservation Commission  
Lander College  
Law Enforcement Division, State  
Library, State  
Medical University  
Mental Health  
Mental Retardation  
Motor Vehicle Mgmt.  
Museum Commission  
Parks, Recreation & Tourism, Dept. of  
Probation, Parole & Pardon Board  
Public Railways Commission  
Retirement System  
Second Injury Fund  
Social Services Dept.  
South Carolina, University of  
State College  
Supreme Court  
Tax Commission  
Tech. & Comp. Ed., State Bd.  
Vocational Rehabilitation  
Water Resources Commission  
Wildlife & Marine Resources  
Winthrop College  
Youth Services

STATE OF SOUTH CAROLINA  
DIVISION OF GENERAL SERVICES  
BUDGET AND CONTROL BOARD

300 CERRAIS STREET, COLUMBIA, S. C. 29201



March 17, 1977

FURMAN E. MCEACHERN, JR.  
DIVISION DIRECTOR  
803/758-2226  
JAMES H. BARNES  
STATE PURCHASING OFFICER  
803/758-2531

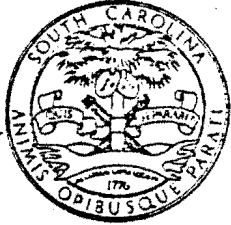
AGENCIES, COUNCILS & COMMISSIONS PURCHASING 100% THRU  
CENTRAL STATE PURCHASING

Aging, Commission on  
Architectural Examiners  
Barber Examiners, Board of  
Budget & Control Bd., Finance Div.  
Certification of Environmental System, Board of  
Children's Bureau  
Computer Systems Management  
Confederate Relic Room & Museum  
Consumer Affairs, Dept. of  
Contractors' Licensing Board  
Cosmetic Art Examiners, Board of  
Court Administration  
Dairy Commission  
Election Comm., State  
Engineering Examiners Board  
General Services  
Higher Education, Comm. on  
Higher Education Tuition Grants  
House of Representatives  
Housing Authority  
Industrial Commission  
Juvenile Placement & Aftercare  
Labor Dept.  
Legislative Council  
Lieutenant Governor  
Nursing, State Board of  
Real Estate Commission  
Treasurer, State  
Veteran's Affairs, Dept. of  
Workman's Compensation Fund

STATE OF SOUTH CAROLINA  
DIVISION OF GENERAL SERVICES

BUDGET AND CONTROL BOARD

300 GERVAIS STREET, COLUMBIA, S. C. 29201



March 17, 1977

FURMAN E. MCEACHERN, JR.  
DIVISION DIRECTOR  
803/758-2226

JAMES H. BARNES  
STATE PURCHASING OFFICER  
803/758-2531

AGENCIES, COUNCILS & COMMISSIONS PURCHASING 100% THRU  
CENTRAL STATE PURCHASING

Aging, Commission on  
Architectural Examiners  
Barber Examiners, Board of  
Budget & Control Bd., Finance Div.  
Certification of Environmental System, Board of  
Children's Bureau  
Computer Systems Management  
Confederate Relic Room & Museum  
Consumer Affairs, Dept. of  
Contractors' Licensing Board  
Cosmetic Art Examiners, Board of  
Court Administration  
Dairy Commission  
Election Comm., State  
Engineering Examiners Board  
General Services  
Higher Education, Comm. on  
Higher Education Tuition Grants  
House of Representatives  
Housing Authority  
Industrial Commission  
Juvenile Placement & Aftercare  
Labor Dept.  
Legislative Council  
Lieutenant Governor  
Nursing, State Board of  
Real Estate Commission  
Treasurer, State  
Veteran's Affairs, Dept. of  
Workman's Compensation Fund

## SECTION FOUR

## CONCLUSION

### I. INTRODUCTION.

- A. The Legislative Audit Council is charged under the Accountability Act to provide recommendations to the General Assembly regarding the State's reporting procedures. The recommendations are being prepared for presentation. In general, they will outline phases for the continuing development and refinement of the Legislative Accountability Information System. In its final form the centralized system that serves the information needs of the General Assembly would also be an effective mechanism for planning, oversight, evaluation and public accountability. It would be efficient and economical because its data base would be developed from routine records-keeping procedures within the State's administrative bureaucracy.

A manager or analyst could quickly extract from the System whatever data might be needed for analyzing a particular problem and could have the data arrayed or summarized in whatever format seemed most useful. For planners, auditors, statistical analysts and economists a large advantage comes from being able to quickly review the same data in several different formats.

### II. SUMMARY.

- A. The Legislative Audit Council has begun the preliminary audit design for five audits recently requested by the General Assembly. The data that was reported under the Accountability Act has already been put to use in developing these audit designs. It is anticipated that the development of an accountability data center will significantly reduce the time needed for portions of the research phase of an agency or program audit.
- B. Again, it should be noted that the problem areas cited in the narrative for the data tables are preliminary. Steps have been taken to research these problem areas more fully. For example, the Audit Council recently distributed a questionnaire to all State agencies which asked for comments on many of these issues. The questionnaire also asked for a detailed agency critique and recommendations regarding the Accountability Act's reporting procedures.
- C. A design for storage and access to the data in the Accountability Data Center is being developed. For maximum economy and space use efficiency the design centers on the use of microfiche. This will mean that copies of data can be reproduced, stored, and distributed for a fraction of the cost of relying solely on traditional hard-copy computer printout. The plans also include having an Accountability Data Center with microfiche records and microfiche reader/printers in the State House if the General Assembly so desires.
- D. Storage and data access are being coordinated with the Comptroller General and the State Auditor. Copies of the expenditure data from the first reports are being made available to both the Auditor and the Comptroller. The data must be treated in accordance with the provisions of the Freedom of Information Act.

### III. CONCLUSION.

- A. The thrust of the Accountability Act is to provide useful information to the General Assembly. This volume has briefly described what data is now available and has presented selected summaries of some of the data. The usefulness of the data is now being evaluated by the Audit Council. Initial observations indicate that the data will be very useful for audit purposes.

Most important, however, the Audit Council needs comments from the General Assembly evaluating the usefulness of the data for legislators.

- B. In general, the Audit Council feels that the State-level information system being developed from the Accountability Act will channel the State's information resources in a way that greatly improves the efficiency and effectiveness of governmental oversight.

## APPENDICES

## LEGISLATIVE AUDIT COUNCIL

STATE OF SOUTH CAROLINA

500 BANKERS TRUST TOWER  
COLUMBIA, SOUTH CAROLINA 29201

TELEPHONE:  
803-758-5322

February 22, 1977

### PUBLIC MEMBERS

Carl B. Harper, Jr.  
*Chairman*

J. Munford Scott, Jr.  
Robert S. Small, Jr.

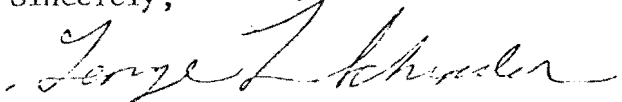
The Honorable Daniel R. McLeod  
Attorney General of South Carolina  
Wade Hampton Office Building  
Columbia, South Carolina 29201

Dear General McLeod:

I would like to request an Attorney General's Opinion regarding the validity of the Legislative Audit Council's interpretation of the Stevenson Fiscal Accountability Act as it affects the Public Service Authority. The Legislative Audit Council's interpretation is fully explained in the attached memorandum of October 13, 1976.

Since at this time we are in the midst of preparing the first report required under the Stevenson Fiscal Accountability Act, it will be most helpful if we receive your opinion as soon as possible.

Sincerely,



George L. Schroeder  
Executive Director

### HOUSE

Rex L. Carter  
*Speaker of House*

F. Julian LeaMond  
*Chm. - Ways & Means Comm.*

Robert E. Kneece  
*Chm. - Judiciary Comm.*

GLS:ldt

Enclosure

George L. Schroeder  
*Executive Director*

Albert M. Gross  
*Deputy Director*





# LEGISLATIVE AUDIT COUNCIL

STATE OF SOUTH CAROLINA

500 BANKERS TRUST TOWER

COLUMBIA, SOUTH CAROLINA 29201

TELEPHONE:  
803-758-5322

October 13, 1976

## M E M O R A N D U M

### PUBLIC MEMBERS

Carl B. Harper, Jr.  
*Chairman*

J. Munford Scott, Jr.  
Robert S. Small, Jr.

TO: Mr. William C. Mescher, Executive General Manager  
S. C. Public Service Authority

FROM: Legislative Audit Council

SUBJECT: Organization Chart Preparation in Compliance with  
the Stevenson Fiscal Accountability Act of 1976

### EX-OFFICIO MEMBERS

#### SENATE

W. Brantley Harvey, Jr.  
*Lt. Governor*  
*Pres. - Senate*

L. Marion Gressette  
*Pres. Pro Tempore*  
*Chm. - Judiciary Comm.*

Rember C. Dennis  
*Chm. - Finance Comm.*

#### HOUSE

Rex L. Carter  
*Speaker of House*

F. Julian LeaMond  
*Chm. - Ways & Means Comm.*

Robert E. Kneece  
*Chm. - Judiciary Comm.*

George L. Schroeder  
*Executive Director*

Albert M. Gross  
*Deputy Director*

The Public Service Authority is in a unique position in regard to its status under the Stevenson Fiscal Accountability Act of 1976.

After a careful review of the Stevenson Act and conferences with other agencies with certain similarities to the Public Service Authority, we see that your agency, at this time, is only affected by Section 2 (3), Section 6 and Section 7. The intent of the Act Sections 2 and 3 is to ensure that all state agencies provide an Organization Chart to the State Personnel Division. Section 6 cites "authorized positions" and Section 2 (3) defines this as "...all employment positions funded in the current State General Appropriation Act and any other positions created to be occupied by any person reporting directly or indirectly to any persons compensated in whole or in part by funds appropriated by the General Assembly". From review of this definition with the authors of the Act, it is clear that their intent is to include agencies whose board members are appointed by and are responsible to the Governor.

You will note that we have enclosed a copy of the Revised Instructions Package dated August 19, 1976 and a Memorandum dated October 11, 1976. The Memorandum contains refinements in the Organization Chart reporting instructions outlined in Section III of the Revised Instructions Package. Both documents are enclosed in order to provide as complete an information picture as possible to your agency. The Organization Charts are to arrive at the State Personnel Division by January 15, 1977.

Although the precise wording of the Stevenson Act in regard to areas other than Personnel requires reporting only of State Appropriated funds, the Legislative Audit Council feels that the intent of the legislation was to include all state agencies in the reporting of budgetary activities. We anticipate that some changes in the Act may be made in this regard during the next legislative session.

Please contact us immediately if you have any questions regarding the reporting requirements. Thank you for your cooperation.

GLS/rt

Enclosure